



**Northwestern**  
OKLAHOMA STATE UNIVERSITY

**DIVISION OF BUSINESS  
FACULTY MANUAL**

**Effective: August 2022**

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## **Table of Contents**

### **Section 1 ORGANIZATION**

#### **1.1 DIVISION MISSION STATEMENT**

The Division of Business provides a quality, student-oriented learning environment to prepare students to be adept, ethical, fiscally responsible business professionals and leaders, not only in the workplace but also in their communities, contributing to the intellectual, cultural, and economic vitality of our world.

REVISED: August 14, 2015

## **1.2 DIVISION VISION STATEMENT**

Northwestern Oklahoma State University Division of Business will continue to be a regional leader and recognized as a premiere business program. This will be accomplished by continuous improvement in curricula; recruiting, retaining and developing high quality faculty and staff.

REVISED: August 09, 2022

### **1.3 DIVISION VALUES STATEMENT**

*The following nine Core Values guide the thinking, actions and governing processes of the Division of Business and its administrators, faculty, and staff*

#### **CONTINUOUS IMPROVEMENT**

One key factor in the success of any organization is continuous improvement. This accomplished through self-reflection, assessment, benchmarking, creativity, focus, strategic planning, critical thinking, scholarly activity and willingness to change.

#### **CRITICAL THINKING/PROBLEM SOLVING**

Critical thinking and problem solving are essential to success in life, no matter how success is defined. The Division of Business encourages, develops and rewards students who demonstrate critical thinking and problem-solving skills. Critical thinking includes elements of creativity, individuality, mutuality, ethical reasoning, initiative, problem-solving, and explaining/justifying positions.

#### **LEARNING FOCUS**

The Division of Business is focused on providing an effective learning environment to the students majoring or minoring in Business disciplines or taking Division of Business classes.

#### **ETHICAL CONDUCT/PROFESSIONALISM**

In order to develop ethical business professionals, entrepreneurs and leaders, the Division's administrators, faculty and staff must conduct themselves in an ethical manner. Professionalism combines many values such as collegiality, integrity, self-discipline, collaborative attitude, initiative, stewardship, community service, and socially responsible behavior. In an academic environment shared governance and service to the university, division, and profession are also part of professionalism.

#### **COMMUNICATION**

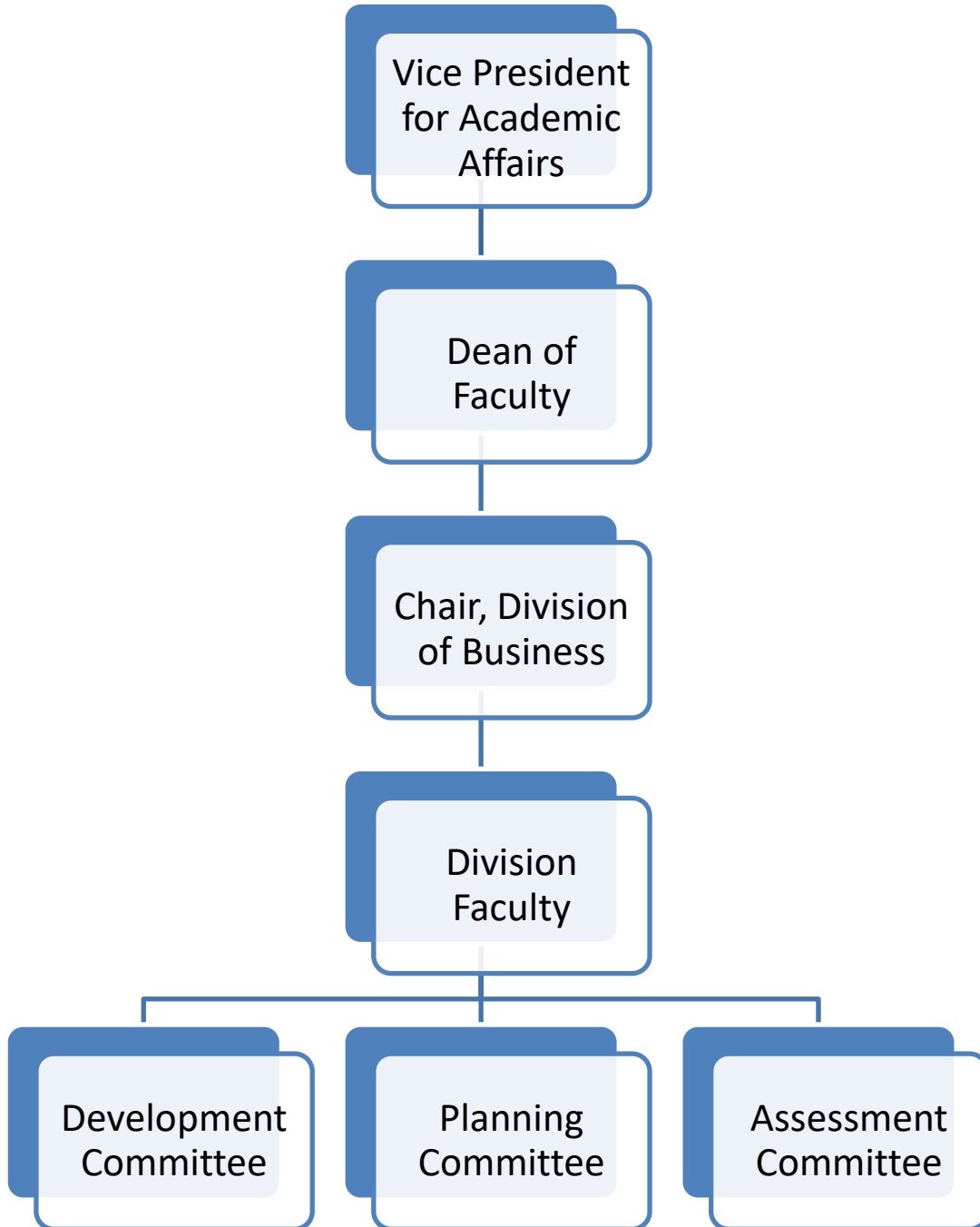
Communication skills are vital to any competent, ethical business professional, entrepreneur or leader; therefore, the Division of Business values the development of communication skills.

#### **TOLERANCE**

The faculty of the Division of Business values unconditional acknowledgment and acceptance of others as persons, regardless of their background, ethnicity, gender or beliefs. Tolerance is the core value for diversity.

## 1.4 DIVISION ORGANIZATIONAL CHART

### NORTHWESTERN OKLAHOMA STATE UNIVERSITY BUSINESS DIVISION ORGANIZATIONAL CHART



REVISED: February 28, 20022



## **1.5 DIVISION GOVERNANCE STRUCTURE**

### ***1.5.1 DIVISION COMMITTEES***

#### **1.5.1.1 ASSESSMENT COMMITTEE**

The Assessment Committee is responsible for developing the overall Program assessment process for all academic programs offered by the division. Once the assessment process is developed, the committee is responsible for implementation and administration. Each year the committee will review the program assessment data and report the results, observations, conclusions and recommendations to the division faculty. The committee must document how the assessment data was used and what actions occurred because of the assessment results. The report shall include five-year trend data.

In addition, the committee should collect the data on learning outcomes assessment, including general education learning outcomes, for each class. In its annual report the committee should also report on the assessment of class learning outcomes.

As part of the assessment process the committee must determine methods for benchmarking, both internal and external. The results of benchmarking should be included in the annual report to the faculty.

At least three division faculty members shall be appointed by the Division Chair to this committee. The Division Chair should appoint one faculty member of the committee as chair. The Division Chair shall be a voting ex-officio member of this committee.

#### **1.5.1.2 PROFESSIONAL DEVELOPMENT COMMITTEE**

The Professional Development Committee is responsible for matters associated with professional accreditation that are not assigned to another committee. The committee is responsible to monitor the division policies, practices and procedures to assure compliance with professional accreditation standards.

The committee also is responsible to organize faculty development programs each semester. The committee should document in its minutes the activities it presents.

Finally, the committee will serve as the scholarship committee for the division. In this capacity the committee will be responsible for administering the business programs scholarships and making recommendations as to whom the scholarships should be awarded. The committee will be responsible for the award ceremony.

At least three division faculty members shall be appointed by the Division Chair to this committee. The Division Chair should appoint one faculty member of the committee as chair. The Division Chair shall be a voting ex-officio member of this committee.

### **1.5.1.3 PLANNING COMMITTEE**

The Planning Committee is responsible for strategic planning. This includes suggesting modifications to the division's mission statement, vision statement, values statement, development of departmental non-academic goals and objectives, and annual review of the division's performance regarding mission, goals and objectives. The committee shall report its findings and recommendations to the division faculty.

The Planning Committee also acts as the division's curriculum committee. In this regard the committee considers all suggested curriculum changes and makes recommendations to the Division Chair.

Finally, the Planning Committee is responsible for stakeholder outreach. The committee should suggest and organize outreach activities.

At least three division faculty members shall be appointed by the Division Chair to this committee. The Division Chair should appoint one faculty member of the committee as chair. The Division Chair shall be a voting ex-officio member of this committee.

## ***1.6 DIVISION PROCESSES***

### **1.6.1 CURRICULUM REVISION PROCESS**

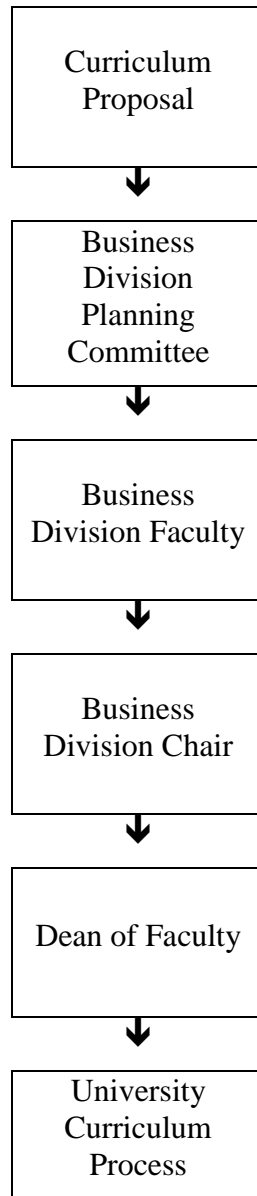
All proposed curriculum revisions, regardless of the source, shall be considered by the Planning Committee. The committee shall consider the changes and make a recommendation to the division faculty to adopt, modify or reject.

The division faculty shall meet and consider the committee's recommendation(s). By majority of vote of the faculty members voting, the faculty should adopt, modify or reject the committee's recommendation. The faculty's recommendation goes to the Division Chair.

The Division Chair shall review the faculty's recommendation. The Division Chair should make recommendation (adopt, modify, reject) regarding the curriculum change to the Dean of Faculty. The chair may also refer the proposal back to the faculty for modification.

If the Dean of Faculty approves the change, the Dean of Faculty should forward the curriculum recommendation to the university's curriculum review process.

## Curriculum Modification Process



APPROVED: April 30, 2010

## **1.6.2 FACULTY HIRING PROCESS**

### **1.6.2.1 Fulltime Faculty**

#### **Pre-Interview**

1. The Division Chair will select members of a search committee and name a committee chair.
2. The search committee may wish to have a discussion about what qualities they are looking for in candidates. The committee will draft a proposed job description/announcement for consideration by the Division Chair and Dean of Faculty.
3. Application materials should include, at a minimum: letter of interest, vita/resume, unofficial copies of all graduate education transcripts, statement of teaching philosophy, identity and contact information for at least five references, and syllabi for all courses taught the prior two academic semesters.
4. Dean of Faculty will supply the Vice President for Academic Affairs with a job description/announcement of the vacant position.
5. The Dean of Faculty, in conjunction with the Vice President for Academics, will make the appropriate contacts to publicize the vacancy in appropriate national, regional, local, and professional sources.
6. All applications should be sent to the office of the Dean of Faculty. The Dean of Faculty will send each applicant a letter of acknowledgement that materials have been received.
7. The search committee chair or members of the search committee should contact references listed for each candidate being considered for an interview.
8. The search committee, as a whole or in part, may conduct initial telephone or video conference interviews with candidates as part of the preliminary search process. In any particular search, the committee will develop a standardized list of questions that will be asked of each candidate in the telephone/web conference interview.
9. The search committee will review all applications and make recommendations to Division Chair for candidates to interview. The committee chair will make a brief written justification for the recommendations. Priority of consideration will be given as follows:
  - I. Academic Preparation
    - a. Candidates with terminal degrees in the appropriate discipline(s) should receive highest consideration.
    - b. Candidates with a terminal degree in a different discipline but who have the necessary credentials to be considered academically qualified in the appropriate discipline, based on professional accreditation standards.
    - c. Masters level (non-terminal) candidates who because of education, scholarly activity or experience would be deemed professionally qualified under the professional accreditation standards. This includes candidates who are ABD in the appropriate discipline.
    - d. Other master's level (non-terminal) candidates should have exceptional expertise in the discipline in order to be considered.

- e. The following candidates should not be considered:
  - i. Individuals with only a bachelor's degree
  - ii. Individuals with an out-of-field master's degree without the necessary education, certification or experience to be considered professionally qualified based on professional accreditation standards.

## II. Experience

- a. Consideration should be given to relevant, applicable business/industry experience.
- b. Teaching experience, including online and ITV experience, should be taken into consideration when evaluating applicants.
- c. To a lesser extent, academic research record or the propensity to engage in appropriate scholarly activities should be considered. However, research should not be used to justify a candidate with a record of unacceptable academic preparation or business/industry or teaching experience.

## III. Professionalism/Collegiality

- a. Professionalism includes such characteristics as ethical behavior, appropriate attire/grooming, proper behavior, promptness, respect and appropriate communication skills.
- b. Collegiality includes the appropriate and cooperative interaction with colleagues, including a proper personality fit with the faculty.

10. The Division Chair will review the applicants for interview recommended by the committee. The Division Chair shall forward the committee's recommendation to the Dean of Faculty along with any comments or recommendations the Division Chair desires to add.

11. Upon approval of the Dean of Faculty, the search committee chair will contact each applicable candidate to schedule interviews.

## Interview

1. As possible, separate interview sessions should be scheduled with the search committee, division faculty, the Division Chair, the Dean of Faculty, the Vice President for Academic Affairs, and the President. The Division Chair, the Dean of Faculty, the Vice President for Academic Affairs, and the President should all be given copies of the candidate's application materials prior to the interview.
2. Each candidate should make a presentation or a lecture as a part of the interview process to demonstrate teaching ability.
3. Each candidate should meet privately with a group of students from business programs, without any faculty or administrator present.
4. Candidates who are not familiar with the campus and community should be given tours, if desired.
5. During the interview, avoid questions about race, age, sexual orientation, medical conditions or disabilities, marriage status, family, or citizenship. However, candidates may be asked if there

is any part of the job that they would not be able to perform, and if they are eligible to work in this country. Keep all questions job-related.

6. Fundamental questions asked of interviewees should be the same for all candidates for the same position. Consistency in the interview process should be maintained.

#### Post-Interview

1. The search committee, based on their personal observations, credential review and input from the Business faculty and students involved in meeting the candidate, will recommend to the Division Chair which candidate they prefer be hired, along with written justification. If more than one candidate is interviewed, the committee should rank the candidates in order of preference. If the committee believes one or more of the candidates should not be hired, the committee should include that in their recommendation. The Division Chair will report the recommendation of the committee to the Dean of Faculty, adding his/her own recommendation.

2. The Dean of Faculty may accept or reject the recommendation of the committee.

3. If needed, the Dean of Faculty may ask the search committee to re-evaluate their selection and submit another name.

4. Once the search committee, Division Chair and the Dean of Faculty have agreed on one candidate to recommend for hire, the Dean of Faculty will submit the nomination to the Vice President for Academic Affairs, who also has the authority to accept or reject the nomination.

5. Once the Dean of Faculty and the Vice President for Academic Affairs have agreed on a successful candidate the Vice President for Academic Affairs will submit the name to the President.

6. The President also has the right to accept or reject any candidate.

7. Once the President has approved a successful candidate, the Dean of Faculty or Division Chair will contact the candidate with a soft or conditional offer contingent upon a satisfactory background check and approval by the regents. The candidate will be directed to Human Resources to sign a waiver as soon as possible so the screening can be initiated. Upon a favorable screening, the Vice President for Academic Affairs will contact the candidate with an official job offer. The offer is to be made subject to approval by the Board of Regents. No other person (with the exception of the President) has the authority to formally offer any faculty position.

8. The successful candidate will respond in writing to the Vice President for Academic Affairs his/her acceptance of the job offer.

9. Recommendation for employment will be sent to the Board of Regents for final approval.

10. In the event the search process does not produce an acceptable candidate or the candidate chosen declines the job offer the Dean of Faculty will recommend to the Vice President for Academic Affairs whether to make an offer to the search committee's second choice, to reopen (and/or re-advertise) the position, or to discontinue the search.

11. The search committee will make every effort to support a culturally diverse faculty.

## Post-Hire

1. Once a successful candidate has accepted a job offer in writing, the Dean of Faculty or Vice President for Academic Affairs will notify all other candidates that the position has been filled.
2. The Dean of Faculty will complete an Employee Transaction form for the new hire.
3. The new hire will need to complete appropriate paperwork in the Human Resources office, plus a personal data form in the President's office. The new hire must timely provide official transcripts of all graduate coursework, mailed directly to NWOSU, to the President's Office.
4. The Division Chair will meet with the new hire as soon possible to begin orienting him/her to the new position.
5. The Vice President for Academic Affairs will hold all records pertaining to the hire for a period of five years.

### 1.6.2.2 Adjunct Faculty

The Division Chair shall be responsible for the hiring of adjunct faculty. In selecting adjunct faculty, the Division Chair shall take into consideration the same qualifications used in the selection process of fulltime faculty. These considerations include academic qualification, experience, and professionalism. In addition, when hiring an adjunct to teach online classes only, the Division Chair should also consider an applicant's training and experience in teaching online classes.

The Division Chair shall make recommendation to the Dean of Faculty regarding the hiring of adjunct faculty.



## **1.7 STUDENT ADVISORY COUNCIL (SAC)**

In an effort to assure proper communication between students and faculty, the division will sponsor the Student Advisory Council (SAC). Each full-time Business faculty member, including the Division Chair, shall select a student representative to the SAC. The Division Chair shall appoint additional student representatives if not all campuses and/or majors and minors are represented by the faculty selections. Further the Division Chair shall appoint additional members so that the total number of student members equals at least 15. All members of the SAC shall serve a term coinciding with the academic year. The SAC shall meet at least once a semester.

REVISED: August 14, 2015

## **1.8 BUSINESS ADVISORY COUNCIL**

The Business Advisory Council shall be composed of representatives from the local business community in the NWOSU service area. The Division Chair shall recommend to the President individuals to participate. The division shall seek input from the council regarding the division, its programs and quality of education. The council should meet at least once a year.

REVISED: August 14, 2015

## **SECTION 2 STRATEGIC PLAN**

### **2.1 PROGRAM LEARNING OUTCOMES**

The division has adopted the following learning outcomes regarding all Business Programs and for specific Business degree programs:

#### ***2.1.1 GOALS FOR ALL PROGRAMS WITHIN THE DIVISION OF BUSINESS***

1. Graduating students should have basic knowledge of the 13 disciplines of the ACBSP Undergraduate Common Professional Component.
2. Graduating students should have well-developed communication skills.
3. Graduating students are expected to think critically.
4. Graduating students are expected to possess knowledge of leadership principles and demonstrate teamwork skills.
5. Graduating students should have the ability to utilize an ethical decision-making process.
6. Graduating students should be able to recognize, analyze, evaluate, diagnose, and solve business problems.

#### ***2.1.2 GOALS FOR SPECIFIC DEGREE PROGRAMS WITHIN THE DIVISION OF BUSINESS***

##### **2.1.2.1 ACCOUNTING MAJOR GOALS:**

1. Graduating students should have appropriate accounting software skills.
2. Graduating students should know the accounting standards (i.e. GAAP and GASB).
3. Graduating students should recognize ethical conduct in Accounting.
4. Graduating students should have the skills and knowledge to prepare and interpret financial statements and documents.

##### **2.1.2.2 BUSINESS ADMINISTRATION MAJOR GOALS:**

1. Graduating students will demonstrate elevated knowledge in the disciplines associated with their minor.
2. Graduating students should have appropriate software skills.
3. Graduating students should recognize ethical conduct in Business.

##### **2.1.2.3 ORGANIZATIONAL LEADERSHIP MAJOR GOALS:**

1. Graduating students should be able to integrate prior work experience with complementary knowledge of business principles gained in an academic environment.
2. Graduating students should recognize ethical conduct in Business.
3. Graduating students should possess advanced knowledge of leadership and organization principles.

#### **2.1.2.4 TECHNICAL MANAGEMENT MAJOR GOALS:**

1. Graduating students should have added complementary knowledge of business principles to the skills gained from their career specialty.
2. Graduating students should recognize ethical conduct in Business.

REVISED: August 08, 2022

## **2.2 DIVISION STRATEGIC PLAN**

The current strategic plan for the Division of Business is posted on the Division of Business website and is incorporated herein by this reference.

<https://www.nwosu.edu/school-of-professional-studies/business>

REVISED: February 28, 2022

## SECTION 3 POLICIES

### 3.1 ETHICAL BEHAVIOR

#### 3.1.1 FACULTY CODE OF ETHICS.

#### DIVISION OF BUSINESS FACULTY CODE OF ETHICS

An organization's actions must be driven by and act consistently with its mission. Therefore, the Division of Business is responsible to comply with the mission of the University and the Division.

The Northwestern Oklahoma State University mission statement provides:

Northwestern Oklahoma State University is a community of learners that includes students, teachers, staff, administrators, and area citizens advancing learning excellence and preparing its members for service as leaders and entrepreneurs in the changing climate of northwest Oklahoma and the world.

The Division of Business mission statement provides:

The Division of Business provides a quality, student-oriented learning environment to prepare students to be adept, ethical, fiscally responsible business professionals and leaders, not only in the workplace but also in their communities, contributing to the intellectual, cultural, and economic vitality of our world.

As a community of learners in a student-oriented learning environment, faculty, staff and students should strive to support and enrich the learning environment. It is the mission of the Division to develop students to be adept, ethical, fiscally responsible business professionals and leaders. In order to be successful, it is important that students, professors and staff of the Division of Business abide by a code of ethics.

Business faculty members have several potential roles – university representative, administrator, educator, scholar, and colleague. A faculty code of ethics should be centered on professional conduct in each of these functions. All professors/instructors, full time or part time, teaching classes offered by the Division of Business are required to read and agree to the terms of this Faculty Code of Ethics.

As members of the faculty and administration of the Division of Business and Northwestern Oklahoma State University, we shall strive to:

- Accept obligation to honor and defend academic freedom.
- Practice intellectual honesty.
- Act in a manner that will contribute positively to the overall mission and vision of the Division of Business and enhance personal and school reputation.

- Accept a fiduciary relationship with the University based on loyalty, trust, good faith, and candor in performing job-related duties. In order to avoid conflict of interest or appearance of such, we will avoid all situations in which our interests or business dealings could be seen as in conflict with those of the Division of Business.
- Adhere to the stated regulations of the institution and applicable federal, state and local laws while we maintain the right to criticize and seek revision.
- Respect and safeguard confidential information.
- Avoid any mistreatment, harassment, or discriminatory treatment (based on race, color, religion, national origin, sex, age, disability or sexual orientation) of students, faculty, administration, or staff or the appearance thereof.

As educators, we shall strive to:

- Promote excellence and the free pursuit of learning in our students.
- Demonstrate respect for students as individuals and adhere to our proper roles as intellectual guides and counselors.
- Make every reasonable effort to foster honest academic conduct and to assure that evaluation, promotional, and disciplinary decisions for students reflect students' true merit.
- Remain reasonably accessible to students.

As scholars and researchers, we shall strive to:

- Remain current in our fields of expertise and in the general business environment.
- Propose, conduct, and report research with integrity and with the highest ethical standards.
- Avoid any exploitation of students for our private advantage and acknowledge assistance from them.

As colleagues, we shall strive to:

- Be objective and unbiased in our conduct with colleagues.
- Show civility, courtesy, and respect towards others.
- Accept our share of faculty responsibilities for the governance and operations of our school, institution, and profession.

As members of our community, we shall strive to:

- Avoid creating the impression of speaking or acting on behalf of the Division of Business or the University unless authorized to do so.
- Contribute by doing service and taking on leadership roles when appropriate.
- Be law-abiding citizens.

REVISED: August 14, 2015

### **3.1.2 STUDENT CODE OF ETHICS.**

NORTHWESTERN OKLAHOMA STATE UNIVERSITY  
DIVISION OF BUSINESS  
STUDENT CODE OF ETHICS

An organization's actions must be driven by and act consistently with its mission. Therefore, the Division of Business is responsible to comply with the mission of the University and the Division.

The Northwestern Oklahoma State University mission statement provides:

Northwestern Oklahoma State University provides quality educational and cultural opportunities to learners with diverse needs by cultivating ethical leadership and service, critical thinking and fiscal responsibility.

The Division of Business mission statement provides:

The Division of Business provides a quality, student-oriented learning environment to prepare students to be adept, ethical, fiscally responsible business professionals and leaders, not only in the workplace but also in their communities, contributing to the intellectual, cultural, and economic vitality of our world.

As a community of learners in a student-oriented learning environment, faculty, staff and students should strive to support and enrich the learning environment. It is the mission of the Division to develop students to be adept, ethical, fiscally responsible business professionals and leaders. In order to be successful, it is important that students, professors and staff of the Division of Business abide by a code of ethics.

A student code of ethics should be centered on two important and central concepts, academic integrity and professional conduct. Academic integrity involves student conduct in accomplishing the requirements of a course, minor or major. Professionalism involves behavior and attitude in the classroom and outside the classroom.

All students taking classes offered/taught by the Division of Business are required to read and agree to the terms of this Student Code of Ethics. Student with a major or minor in a Business Discipline are expected to abide by the terms of this Student Code of Ethics in all classes, whether or not offered/taught by the Division of Business. Failure to so agree may result in removal from the class. Failure to abide by this Student Code of Ethics may result in disciplinary action as set forth later in this code.



## **ACADEMIC INTEGRITY**

Business students and students taking Business classes are expected to have the highest standards of integrity regarding their academic pursuits.

The Northwestern Oklahoma State University Student Handbook provides on page 30 (2021-2022 edition):

### **Acts of Dishonesty**

No student shall commit acts of dishonesty, including but not limited to, the following:

- Cheating, plagiarism, or other forms of academic dishonesty.
- Furnishing false information to any university official, faculty member, or office.
- Forgery, alteration or misuse of any university document, record, or instrument of identification.
- Falsifying or participating in the falsification of any university record. Assuming the identity of another.
- Any other act of dishonesty which adversely affects the university or the pursuit of its objectives.

**Failure to observe the above regulations will subject the student to disciplinary action.**

The papers, examinations, assignments, projects, etc. should be the original work of the student. A student may not use a paper, project, assignment, etc. for two different classes without the express consent, in advance, of both professors involved. To use, all or a substantial portion of, a paper, project, assignment, etc. in two classes without the express consent of both professors is academic dishonesty.

Plagiarism whether intentional or unintentional is a violation of this Code of Ethics and will be subject to disciplinary action as set forth by this code. According to Robert Perrin, *Pocket Guide to APA Style*, Boston: Houghton Mifflin Company, 2004 (p. 15-16):

**Plagiarism** is the use of someone else's words, ideas, or line of thought without acknowledgement. Even when it is inadvertent – the result of careless note-taking, punctuating, or documenting – the writer is still at fault for dishonest work.

Academic integrity requires students to convey, directly or indirectly, accurate information to staff, professors and administrators regarding the student's experience, qualification, grades and other relevant information regarding academic pursuits, awards, scholarships, recognition, etc. A student starting a course without having taken the prerequisites would be an example of not conveying accurate information.

## **PROFESSIONALISM**

Professional conduct is expected in a student's interaction with classmates, staff members, professors, administrators and others. Professionalism includes ethical behavior, appropriate attire, proper behavior, promptness, and respect. Professionalism dictates that there should be no discrimination or harassment based on race, color, sex, national origin, religion, age, disability or sexual preference. Examples of unprofessional behavior include, but are not limited to arriving to class late, leaving class early, using cell phone or other electronic two-way communication devices (should be turned off or

ringer set to silent), using obscenity or other disrespectful language, harassment, and other disruptive behaviors. Professional conduct is expected in all classes, campus activities and off-campus university-related events.

Certainly, professionalism necessitates students complying with all federal, state and local laws and university, Business division and classroom policies. Students are expected to honor confidences and not disclose confidential information. Professional behavior implies that a person is putting forth his/her best efforts. Fairness and objectivity are also elements of professionalism.

A profession has the duty to police itself. Therefore, professionalism calls for members of the profession to self-report improper behaviors. Not reporting unethical or improper conduct makes a person with knowledge complicit in the behavior.

Conflicts of interest should be avoided if possible. For example, if a student cannot evaluate a classmate fairly and in good faith, the student should speak with the professor about a conflict of interest.

Each professor may set specific policies regarding acceptable professional behavior in his/her class. Students are expected to abide by those policies and may be penalized or disciplined for not adhering to class policies.

### **VIOLATION OF POLICY**

Faculty members have the initial responsibility for handling violations of this code of ethics in their classrooms, offices or other academic activities in which they are involved. The sanctions available to the professor include:

1. Informal warning (oral or email)
2. Formal warning (email or other written format)
3. Remove student from classroom for day
4. Require the work to be redone and resubmitted
5. Require the student to complete additional work
6. Lowering the grade of work in question
7. Lowering the overall grade in the course
8. Recommend administrative withdrawal from the class
9. Assigning an "F" or "0" for the work in question
10. Assigning an "F" for the class
11. Recommend the student be referred for university-level disciplinary action

The above sanctions are not meant to be progressive steps; rather the professor may impose any sanction on the list the professor believe appropriate. A student who is assigned an "F" in the class for disciplinary reasons will not be allowed to withdraw from the class, even if the withdraw deadline has not passed. A student who has violated the code of ethics on three or more different occasions may be referred by a professor or the Division Chair to the Dean of Faculty of Student Affairs for disciplinary action at the university level.

A student who receives a sanction for violating this code of ethics may appeal to the Division Chair. The Division Chair shall communicate with the student and the faculty member involved regarding the violation and the sanction. The Division Chair may communicate with others involved or who witnessed the occurrence. The Division Chair

shall notify the student and faculty member in writing or by email of his/her decision. A student may appeal the Division Chair's decision to the Dean of Faculty. If the professor initially involved is the Division Chair, then the appeal will be to the Dean of Faculty.

REVISED: August 08, 2022

### ***3.1.3 ETHICAL CONCERNS***

Any party who believes that a member of the division has acted unethically may file a written complaint with the Division Chair, Dean of Faculty or Vice President for Academic Affairs. Upon receipt of an ethical complaint, the Division Chair, Dean of Faculty or Vice President for Academic Affairs shall investigate and take what actions are appropriate based on the nature of the alleged violation, the results of the investigation and university policy.

APPROVED: April 30, 2015

### **3.2 Compliance with Laws, Rules and Regulations**

As educators and role models, it is imperative that Division of Business faculty and staff comply with all legal requirements set forth by federal, state and local authorities, as well as policies and procedures propounded by the regents and university administration. Any Business faculty or staff member or student who believes that any person associated with the Division of Business is not in compliance with legal standards should report their concern to the Division Chair, Dean of Faculty or the Vice President for Academic Affairs.

REVISED: August 14, 2015

### **3.3 FACULTY ABSENCE**

All absences are to be reported as set forth in the university Faculty Handbook. When a faculty member is absent, the proper paperwork must be completed. Forms are available in the office of the Vice President for Academic Affairs and the Division of Business Secretary's Office. When the form has been processed, a copy is returned to the faculty member. Absence requests should be filed as early as practical. When a faculty member finds he/she is unable to give complete details as to arrangements for his classes at the time the initial report is filed, supplementary information should be supplied near the time for the trip or absence.

In case of absence because of an emergency, which does not permit previous arrangements, the Dean of Faculty or the Vice President for Academic Affairs should be notified by telephone. If possible, arrangements for handling the work to be missed should be suggested. The absence report should be filed upon return to duty.

When an employee is absent from a scheduled class as a result of a scheduled absences, the faculty member should make arrangements for a colleague to cover the missed class sessions or make an assignment in lieu of the scheduled class session.

APPROVED: April 30, 2010

### 3.4 CLASS SCHEDULING AND TEACHING

Consistent with the division's mission to provide student-centered quality learning, the division is committed to serving the needs of our students on all campuses and by distance education. In order to meet the mission, the division takes proactive steps, as follows:

- Classes will be offered across all day and evening time periods in order to accommodate the various needs of our diverse student body.
- Upper division classes necessary for a student to earn a Bachelor of Business Administration in Accounting or Business Administration will be offered using distance formats, such as ITV, online and hybrid ITV/online.
- All Foundation Core and Business Core classes will be taught at least once each academic year in an online format. Required courses for a Business minor will be taught at least once every two years in an online format, unless the class is a prerequisite for other required classes. In the case of classes that are prerequisites to other required classes, the class will be offered at least once every academic year in an online format.
- Full-time faculty members, as well as qualified adjunct faculty members, may be assigned to teach day, evening and/or online classes.
- The normal instructional load of a full-time faculty member in the Division of Business is 12 hours per semester.
- In any given semester effort will be made to schedule a faculty member to no more than three different course preparations in no more than two distinct disciplines. Over the course of a Fall and Spring semester, a Business faculty member will be scheduled for no more than six different course preparations. Cross disciplinary subjects, such as Business Policy, will not count toward the goal of only two different disciplines.
- The division adheres to ACBSP standards governing faculty load.
- All faculty will post office hours outside their individual offices and will make every effort to maintain the scheduled hours. Office doors will be open during office hours so as to invite students to enter. In the event that the faculty member must be absent from the office during office hours, the individual will post a notice to that effect as soon as possible prior to the absence.
- All full-time faculty will schedule and observe a **minimum** of ten office hours per week. These hours should include much of the day when one is not in class or involved with other university business. Part-time faculty will hold at least two hours of office hours per week per class taught. Office hours for online classes may be handled through video conferencing, telephone availability, chat room or email. Student accessibility to their professors and prompt response from the professor are paramount to effective office hours.

- In the event that it becomes appropriate to have a class meet at a time or location different from the regular meeting time or location, the instructor shall inform the Division Chair and secretary as early as possible by phone, email or other method.
- Full-time faculty teaching an ITV class, are encouraged to teach live at least once per semester from each site with students; provided the site is equipped for teaching ITV classes.
- In scheduling faculty each term the Division Chair will take the following factors into consideration:
  - Fulltime faculty should teach day, evening and online courses in order that non-traditional and online students have the opportunity to take classes from fulltime faculty.
  - As a goal, at least 60% of the courses taught in each segment (day, night and online) in any semester should be taught by fulltime or emeritus faculty.
  - Overall, the goal is to have fulltime or emeritus faculty teach at least 66% of the courses each semester.
  - Overloads will only occur under special circumstances.

REVISED: August 08, 2022



### **3.5 FACULTY DUTIES BEYOND TEACHING**

All instructional staff members are expected to assume general university responsibilities in addition to teaching duties. These duties include, but are not limited to:

1. Student advising and counseling activities
2. Scholarly and professional activities
3. Community and college service activities
4. Administrative activities
5. Business and industry interaction
6. Special research programs and projects
7. Travel to off-campus locations

All instructional staff members are expected to continuously and actively engage in appropriate scholarly activities as defined by the university, division and professional accreditation standards. Professional accreditation standards define different categories of scholarly activities [(1) the scholarship of teaching, (2) the scholarship of discovery, (3) the scholarship of integration, and (4) the scholarship of application)]. Each member of the instructional staff is expected to regularly engage in at least two different types of scholarly activity. For the purposes of the division, continuous and active engagement means that a faculty member must annually engage in scholarly activities that meet the appropriate scholarship definitions of the professional accrediting standards, NWOSU policies and the division's policies.

### 3.6 SCHOLARLY ACTIVITY EXPECTATIONS

Scholarly activities provide the basis for teaching effectiveness and a mechanism for remaining current in one's field of expertise. Faculty members are expected to pursue activities which help them to achieve their individual development plans and relate to their classroom teaching assignments. The Division of Business subscribes to current ACBSP standards regarding scholarly and professional activities.

ACBSP standards refer to four acceptable forms of scholarship. The *Scholarship of Teaching* involves student learning and pedagogy. The *Scholarship of Discovery* is what is commonly known as basic research. Using scientific methods to conduct meaningful research that contributes to the discipline would qualify as scholarship of discovery. Interpreting original research into other disciplines and real-life problems constitutes the *Scholarship of Integration*. This form of scholarship involves giving new insights in applying original research into today's society. Finally, the *Scholarship of Application*, more commonly called applied research, focuses on the responsible application of knowledge to meaningful issues and problems.

These scholarship activities are not prescriptive in nature but provide faculty members with a guideline for developing a balanced portfolio of scholarship activities that strive for depth and scope.

The Division of Business expects instructors, tenure-track and tenured faculty, while at NWOSU, to pursue scholarly activities that maintain the depth and breadth of knowledge within their areas of expertise and teaching assignments. Demonstration of satisfactorily meeting this expectation requires the faculty member to develop a portfolio of activities that includes scholarly activity in two or more of the acceptable forms of scholarship.

It is the expectation that Business faculty members will:

- A. continue a pattern of annual scholarly activities, and
- B. establish a minimal pattern of documented scholarship

#### Specific Activities of Scholarship

##### **Scholarly activities primarily include:**

- research based and documented presentations before recognized associations and related to teaching experience
- journal and proceedings publications in peer reviewed publications
- presentations at scholarly meetings
- book chapters
- books and/or monographs

Other acceptable forms of scholarly activities, provided meaningful intellectual activity is required, include:

- 1) Continuing professional education materials
- 2) Contracted research
- 3) New course development activities to meet critical division needs

- 4) Faculty internships
- 5) Policy analysis
- 6) Program evaluation

Each scholarly activity, to receive credit, should be performed, in substantial part, while the faculty member is associated with NWOSU. The faculty member’s affiliation listed on the original publication, program or other documentation is listed as NWOSU is evidence of meeting this requirement.

Quantitative Performance Criteria:

<u>Employment Status</u>	<u>Required Performance</u>
Retention and Advancement	A minimal pattern of documented scholarship activities.
Tenure	A minimal pattern of documented scholarship activities.
Promotion	Continuation in a pattern of scholarly activity expected for tenure.

Relative Weight of Scholarship:

Northwestern Oklahoma State University is a teaching institution. Except in unusual circumstances, scholarly activity should be of secondary importance in evaluating faculty for retention and advancement, tenure, and promotion. Scholarly activity should support teaching activities in the division and/or enhance the professional development of the faculty member. However, service is not a substitute for scholarly activity.

Regardless of the weight a faculty member gives to scholarship in the evaluation process, each faculty member must meet the minimum requirements for scholarly activities.

### **3.7 FACULTY ENRICHMENT AND DEVELOPMENT**

Faculty are encouraged to attend and participate in academic conferences related to the discipline(s) in which they teach. The faculty member will be provided reasonable leave time to travel to and participate in such conferences. As budget considerations allow, travel assistance will be provided by the university.

Faculty members desiring to attend an academic or professional conference, seminar or workshop should submit a Proposal for Professional Travel to the Division Chair. The Division Chair will forward the proposal to the Dean of Faculty. The dean will allocate travel support funds, if any, for that request based on the policies and procedures developed by the university and the School of Professional Studies. In an effort to equitably distribute the limited travel funds, faculty are encouraged to submit their Proposal for Professional Travel as early as possible.

In addition to the Proposal for Professional Travel, the faculty member must also submit a travel request through the Agile Fleet Commander system. Once the requestor has received the approval email, then the faculty member should send a signed hardcopy of the approval to the Division Chair for approval. The Division Chair shall forward the hardcopy to the Associate Vice President for Academics/Dean of Faculty.

APPROVED: April 30, 2010

### 3.8 RETENTION/DISCLOSURE OF STUDENT RECORDS

To assure that the division faculty complies with all University record retention policies as well as meeting all provisions of the Family Educational Rights and Privacy Act of 1974 (FERPA), the division has adopted a proactive position with respect to records retention which is summarized below:

- All educational records with student-specific identifiable information in a faculty member's possession are to be kept in a secure manner to prevent unintentional disclosure to third parties.
- Faculty members should not disclose student-specific educational records, including grades of any nature, over the telephone.
- Faculty should only communicate student-specific educational records with the specific student in-person, by use of the student's NWOSU email account or Blackboard, or other course management platform used by the university.
- Faculty should not disclose student-specific educational records, except to those individuals or organizations identified in the university's FERPA Policy (as set forth in the current university catalog), without first having **written** consent from the student involved. This includes disclosing such records as part of a letter of recommendation.
- Faculty should retain educational records for any particular class for at least one year after the end of the semester or term in which the class was taught. Regarding advisees, faculty should retain such records for a period of at least one year after the student graduated or left the university.
- Tangible educational records with student-identifiable information contained therein should be shredded or similarly destroyed prior to discarding.

APPROVED: April 30, 2010

### **3.9 BUSINESS POLICY FINAL SEMESTER WAIVER**

MGMT 4433 *Business Policy* is to be taken in the student's final semester of his/her senior year. To take the class a student must:

- be within 18 semester hours of graduating with a B.B.A. or B.A.A.S. degree in a Business program; and
- have completed all other business core courses with a grade of *C* or better; and
- have completed specified prerequisites for the business core courses with a grade of *C* or better.

A student who plans to graduate at the end of the summer term, may petition for a waiver to take MGMT 4433 in the Spring immediately prior to graduation. The student must meet all the other requirements above, except the student may be within 27 hours of graduation.

All waivers of the above requirements must be approved by the faculty member teaching MGMT 4433 the semester in question and either the Division Chair or Dean of Faculty.

### **3.10 WAIVER OF COURSE PREREQUISITES**

Faculty members teaching a particular class may waive prerequisites for that class. In making the determination regarding waiver, the faculty member should consider the student's educational and professional background and the likelihood that the student will be successful in the class without having taken the prerequisite course. Waiver of prerequisites should only be made in unusual circumstances and not as a matter of course. If the professor believes that a prerequisite course in general is not important for success in the class, then the professor should recommend to the Planning Committee that the prerequisite be removed.

APPROVED: April 30, 2010

### **3.12 POLICIES AND PROCEDURES FOR INTERNSHIP**

The Business Division offers three semester hours academic credit for an Internship, as described below. A student may engage in more than one internship for credit.

#### ***3.12.1 DEFINITION***

Internship is the augmentation of the formal education process with meaningful on-the-job experience in the student's career field.

#### ***3.12.2 ACADEMIC CREDIT***

An internship may result in three semester hours academic credit. In order to obtain academic credit for an internship, a student must (1) register for the Internship course in the appropriate discipline, and comply with the requirements for internship as stated below; in the section entitled Conditions Under Which Internship May Be Undertaken and (3) successfully complete-all of the general requirements for internships set forth below.

#### ***3.12.3 INTERNSHIP COORDINATOR***

The DOB chair shall appoint an Internship Coordinator who will have oversight responsibilities for the internship program and all internship classes. The Internship Coordinator will be the primary contact person regarding the internship for the student and the student's supervisor at the sponsoring organization.

#### ***3.12.4 SPONSORING ORGANIZATION***

The internship may be performed for a for-profit business or for a not-for-profit or governmental organization. Whether or not the internship is paid is between the student and the sponsoring organization. NWOSU and the DOB does not participate in that decision. The sponsoring organization must designate a contact person who will act of the intern's supervisor for the internship. The sponsoring organization must be willing to provide two reports to the Internship Coordinator, at the mid-point and conclusion of the internship, on a form provided.

#### ***3.12.5 CONDITIONS UNDER WHICH INTERNSHIP MAY BE UNDERTAKEN***

Internship may be undertaken only if: (1) the student completes a Business Division Internship Application, (2) the student prepares and submits, along with the application, a detailed proposal of the study or research to be performed, (3) approval of the application and proposal have been obtained from the Internship Coordinator, and (4) the student has sufficient background to make successful completion of the project highly likely (sufficiency of background is a function of courses already completed, grade point averages, experience, and maturity). Conditions may be waived by the Division Chair under exceptional circumstances.



### **3.12.6 REQUIREMENTS FOR ALL INTERNSHIPS**

To receive academic credit for an Internship the following conditions must be met:

- 1) The student must engage in at least 120 hours of work for the sponsoring organization;
- 2) Although the internship may be performed where the employee is currently employed, the duties of the internship must be significantly different than the duties of the student's current employment;
- 3) The duties performed as an intern shall not be predominantly clerical in nature but should be similar to an entry-level or higher position in the particular field;
- 4) The student must keep a detailed contemporaneous journal concerning the internship experience;
- 5) The Internship Coordinator will meet with the student periodically at a time convenient for the both the student and the coordinator;
- 6) The contact person at the sponsoring organization has provided the required reports indicating the student's satisfactory performance; and
- 7) The student must satisfactorily complete the Final project as discussed below.

### **3.12.7 CONTENTS OF THE PROPOSAL**

The proposal for internship must include (a) the specific nature of the internship duties/tasks, (b) descriptions of the periodic report(s) to be submitted by the student to the Internship Coordinator, (c) a complete, detailed schedule of dates upon which the various aspects of the internship are to be completed, (d) the name, title and contact information of the contact at the sponsoring organization, and (e) the procedure for evaluation of each task. The proposal must be approved by the contact person at the sponsoring organization.

### **3.12.8 THE FINAL PROJECT**

Internship should result in a report on professional activities undertaken while performing the internship and must be supported by a report from the supervising employer. The professional activities should apply practices and theories expected of an entry-level employee in the discipline in which the student is majoring. All students will be required to submit a copy of their report to the Internship Coordinator. After the report has been on file for at least four working days, the student must make an oral presentation of his or her internship experience. The presentation will be by ITV and open to the NWOSU community. Students are expected to give a professional presentation. Successful completion of the internship will be determined by the Internship Coordinator.

### **3.12.9 THE FINAL GRADE**

A final letter grade will be assigned by the Internship Coordinator to the student's performance. The grade will be based upon (1) the student's journal, (2) the supervisor's reports, (3) required meetings between the student and Internship Coordinator, and (4) the final project. These elements may not be weighted the same in determining the final grade.

REVISED: February 28, 2022

### 3.13 COMMUNICATION ACROSS THE CURRICULUM

It is important that all students graduating with a major in Accounting or Business Administration possess satisfactory communication skills. Prior to taking upper-level Business courses most students will have completed ENGL 1113 *Composition I*, ENGL 1213 *Composition II* and SCOM 1113 *Introduction to Speech Communication*. It is the responsibility of Business faculty to further develop the skills that the students learned in these classes. Therefore, the division has implemented a *Communication across the Curriculum* requirement for Accounting and Business Administration majors. The requirements are as follows:

1. All sections of Business Core courses will include a meaningful communication (written or oral) experience. Because of program assessment, at a minimum, these below listed classes shall have the stated meaningful communication element:

- a. GBUS 3753 – oral communication assignments
- b. GBUS 3013 – Business Communications assignments
- b. GBUS 3013 – oral communications assignments
- c. MGMT 4343 – written communication assignments
- d. MGMT 4433 – written and oral communication assignments

2. Each discipline specific major (Accounting) or minor (Accounting, Entrepreneurship, Management and Marketing) shall have at least one class with a meaningful written communication experience. Since all minors include an International class (GBUS 3513 or MRKT 4113), all International classes will include a meaningful written communication assignment.

3. All other upper division courses taught by Business Division should include a meaningful communication experience.

4. Faculty within each discipline are encouraged to determine what constitutes a meaningful communication experience for the courses taught within their discipline and to reach consensus regarding specific communication assignments for each course.

- a. Depending on the discipline and specific course, a meaningful writing experience may involve, but not necessarily be limited to, a memo, report, research project, business plan, or a series of written problem assignments.
- b. Depending on the discipline and specific course, a meaningful oral communication experience may involve, but not necessarily be limited to, an individual presentation, a group presentation, or a panel discussion.
- c. The communication requirement will be explicitly identified in the syllabus for each class.
- d. Faculty are encouraged to ensure that communication assignments among sections of specific courses will be consistent.

- e. To be considered a meaningful communication experience, the experience must be graded on the technical nature of the communication exercise, in addition to the content. Faculty should use the appropriate program assessment rubric (writing – Assessment Plan Attachment 2 and presentations – Assessment Plan Attachment 1) as a guide to the elements for grading the technical nature of the communication exercise. Appropriate feedback must be provided the students, to allow the students to improve their communication skills.
5. The overriding goals of the communication assignments will be to improve the students' abilities to:
- a. Clearly and concisely articulate the issues, problems and solutions presented by the assignment(s);
  - b. Demonstrate a command of the subject matter commensurate with the requirements of the particular course; and
  - c. Deliver the assignment in a style appropriate to the task and the intended audience.
6. The Planning Committee, as the division's curriculum committee, will provide the general oversight of this effort.
7. This requirement for meaningful communication exercise is not meant to limit a professor to only one such exercise in any particular class. This provision sets a minimum expectation.

### **3.15 ARRANGED CLASSES**

Any business course taught by arrangement must be approved by the instructor, division head, and the Dean of Faculty. Only courses required for the degree will be considered for arrangement.

Only courses which have not been scheduled in the current year or which there is an unavoidable schedule conflict may be considered for arrangement. Unavoidable schedule conflict means that two required courses for graduation are only offered as conflicting classes. The student must be a senior needing the class for graduation within the current academic year. Only students who have an overall GPA of at least 3.0 will be considered for an arranged class. No course being repeated may be taken by arrangement.

Any instructor offering a course through arrangement must submit to the appropriate Dean of Faculty a written plan (including reason for request, course content, and student requirements) for approval.

### **3.16 STUDENT RECRUITMENT AND RETENTION**

It is the responsibility of all faculty members to assist the university in recruiting new students and retaining current students. This is an important undertaking for the growth of the Business programs and the university.

Business faculty is expected to assist in the recruitment of new students through a variety of activities. Participation in activities such as Ranger Preview, Freshman Connection, Freshman/Transfer Orientation, Ranger Connection, Family Day, recruiting trips, meeting with prospective students, etc. are vital to the successful recruitment efforts of the university and division.

Faculty provide an important element in the retention of current students. Developing professional relationships with students through proper advising, assistance outside of class and showing students respect are important. Business faculty should read and respond to student emails and phone messages in a timely manner. Business faculty should observe posted office hours. If a professor has to cancel office hours, students should be informed in advance if possible.

All Business faculty are expected to attend Division activities involving students. Such activities include award/recognition ceremonies, internship presentations, Business Policy presentations, etc. Business faculty are strongly encouraged to attend non-Business Division events involving Business students. Involvement in campus activities by faculty is a factor in retaining students.

APPROVED: July 8, 2010

### **3.17 Articulation**

Northern Oklahoma College is the primary community college feeding students into Northwestern Oklahoma State University. Representatives of the Division of Business meet annually with their counterparts from Northern Oklahoma College to assure a seamless transition into the Business program at NWOSU. The articulation agreement is regularly updated to reflect the current degree requirements.

The State of Oklahoma has a Business articulation matrix. Northwestern Oklahoma State University participates in the statewide matrix.

Articulation agreements with other institutions are the province of senior administration. The Division of Business will assist and cooperate in the articulation process with any regionally accredited institution of higher learning.

The Division of Business offers courses that high school seniors can take for dual credit. The division will continue to offer appropriate courses for dual credit.

## **SECTION 4 FACULTY EVALUATION PROCEDURES**

### **4.1 FACULTY EVALUATION**

Tenured faculty must submit a portfolio every three years for post tenure review. All other full-time faculty must submit their portfolio annually. The university faculty review process is described on the NWOSU website, and incorporated herein by this reference.

Business faculty must meet the minimum standards in all areas evaluated as set by university policy and this Division of Business Policy Manual. The failure to meet minimum requirements may result in corrective action or disciplinary action, including termination, as deemed appropriate by university administration.

REVISED: August 14, 2015

## **4.2 Student Evaluation of Teaching**

University policy only requires faculty members to be evaluated by students during the Fall semester. However, for the Division of Business, student evaluations of teaching shall be conducted for every class taught during the academic year. Continuous improvement necessitates that all classes be subject to student evaluation.

REVISED; February 28, 2022



### **4.3 PEER EVALUATIONS**

University policy provides that the faculty member selects two peers to evaluate his/her portfolio and that the Division Chair select one peer evaluator from a list of suggested peers supplied by the faculty member. For the purposes of Business faculty, at least one peer reviewer must be full-time faculty, and at least one peer reviewer must be a member of the Business faculty.

#### **4.4 ADMINISTRATOR EVALUATIONS**

The university has a process for evaluating administrators that occurs each spring semester. The anonymous online process provides an opportunity for faculty to review their department/Division Chair, Dean of Faculty, Vice President for Academic Affairs and President. Business faculty are strongly encouraged to participate in the administrator evaluation process.

APPROVED: April 30, 2010

#### **4.5 MONITORING FACULTY FUNCTIONS**

The Division Chair, Dean of Faculty and Vice President for Academic Affairs, as part of the annual faculty evaluation process (triennial for tenured faculty), shall include an evaluation of the particular faculty member's compliance with the functions set forth in Section 3.5 above. If a deficiency is discovered in the performance of a faculty member, appropriate actions will be taken.

The Division Chair shall attempt to equitably distribute the duties of faculty regarding the faculty functions.

APPROVED: July 8, 2010

## **SECTION 5**

### **PROGRAM AND COURSE-LEVEL ASSESSMENT**

#### **5.1 PROGRAM ASSESSMENT**

##### ***5.1.1 RESPONSIBILITY FOR PROGRAM ASSESSMENT***

It is the responsibility of all Business faculty members, full-time and part-time, to assist in program assessment. The Assessment Committee has the duty to guide the program assessment process for the division.

##### ***5.1.2 PROGRAM ASSESSMENT***

The Assessment Committee has the responsibility to propose the Program Assessment Plan for the division's programs. Once developed, the Committee is responsible for implementing, administrating, monitoring and reviewing the process.

Each year the Assessment Committee will review the program assessment data and report the results, observations, conclusions and recommendations to the division faculty. The committee must document how the assessment data was used and what actions occurred because of the assessment results. The report shall include five-year trend data.

After the Assessment Committee has submitted its annual report to the Business faculty, the faculty will meet to review and discuss the report. The faculty will make recommendations to the Division Chair regarding changes that the faculty deem necessary to improve the quality of the program.

The current Program Assessment plan is posted on the Division of Business website.

<https://www.nwsu.edu/school-of-professional-studies/business>

## **5.2 COURSE-LEVEL ASSESSMENT**

The Business faculty shall approve standardized learning outcomes for each class taught by the division. These learning outcomes shall be incorporated into the class syllabus. After establishing learning outcomes, the Business faculty shall approve the method or methods of assessment that will be used to determine if each specific learning outcome has been achieved. The professor shall assess whether or not the desired learning outcome was achieved or not. The assessment results each semester shall be reported to the Assessment Committee.

The Assessment Committee should collect the data on learning outcomes assessment for each class. In its annual report the committee should also report on the assessment of class learning objectives.

The Division Chair shall review the learning outcome assessment data. If the data indicates a pattern of not achieving a particular learning outcome, the Division Chair shall meet with the appropriate faculty members to discuss possible causes and corrective actions that may be taken. Any such meeting shall be documented by meeting minutes or a memorandum/email summarizing what occurred and what decision were made at the meeting.

Course-level assessment data is not to be used as part of the annual evaluation of faculty members. The purpose of collecting and analyzing the data is to improve the particular class and the program.

APPROVED: April 30, 2010

### ***5.2.1 ACCOUNTING COURSES – LEARNING OUTCOMES***

#### **5.2.1.1 ACCT 2003 SURVEY OF ACCOUNTING**

By the completion of ACCT 2003 Survey of Accounting a student should be able to:

1. Explain and describe the pertinent information provided regarding the four financial statements (Income Statement, Statement of Retained Earnings, Balance Sheet, and Statement of Cash Flows);
2. Calculate basic accounting ratios (Debt: Asset, Quick ratio/Acid test, Inventory turnover, Accounts Receivable turnover, Debt: Equity, Return on Assets);
3. Calculate and analyze cost variances;
4. Develop a simple Master Budget; and
5. Describe how budgeting is used to control costs.

REVISED: August 14, 2015

### **5.2.1.2 ACCT 2123 FINANCIAL ACCOUNTING**

By the completion of ACCT 2123 Financial Accounting, a student should be able to:

1. Recognize the importance of upholding ethical standards;
2. Prepare each of the four basic financial statements (including an income statement using the traditional format and the contribution format);
3. Describe how changes in activity affect contribution margin and net operating income;
4. Identify relevant and irrelevant costs and benefits in a decision situation;
5. Compute and interpret financial ratios that would be useful to investor, creditor, and company;
6. Define and discuss generally accepted accounting principles; and
7. Explain and describe the pertinent information provided regarding the four financial statements (Income Statement, Statement of Retained Earnings, Balance Sheet, and Statement of Cash Flows) and the accounting equation.

REVISED: August 14, 2015

### **5.2.1.3 ACCT 2133 MANAGERIAL ACCOUNTING**

By the completion of ACCT 2133 Managerial Accounting, a student should be able to:

1. Identify the major differences and similarities between financial and managerial accounting;
2. Comprehend the role of management accountants in an organization;
3. Explain the importance of upholding ethical standards;
4. Define and classify cost categories, behavior and systems and identify relevant and irrelevant costs and benefits in a decision situation;
5. Compute break-even point and determine levels of sale to reach desired profit; and
6. Discuss why companies budget and describe the basic elements of the budgeting process, objectives and preparation.

REVISED: August 14, 2015



#### **5.2.1.4 ACCT 3103 INTERMEDIATE ACCOUNTING I**

By the completion of ACCT 3103 Intermediate Accounting I, a student should be able to:

1. Explain the major Accounting Standards and their impact on financial statements.
2. Account for Assets, Liabilities, and Equity according to GAAP
3. Generate formal Financial Statements according to GAAP.
4. Evaluate accounting practices for recognition and reporting and their impact on the accounting environment.

### **5.2.1.5 ACCT 3113 INTERMEDIATE ACCOUNTING II**

By the completion of ACCT 3113 Intermediate Accounting II, a student should be able to:

1. Generate a formal Financial Statements (which may or may not have been covered in the prior semester) according to GAAP.
2. Analyze transactions and develop an understandable explanation of GAAP.
3. Contrast differences between International Financial Reporting Standards and GAAP.
4. Construct financial statements and develop full and fair disclosures based on GAAP.
5. Exercise professional judgment to differentiate and employ GAAP technical concepts to construct and present financial statements and related disclosures to less informed users.

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### **5.2.1.6 ACCT 3123 GOVERNMENTAL/NON-PROFIT ACCOUNTING**

By the completion of ACCT 3123 Governmental/Non-Profit Accounting, a student should be able to:

1. Apply Governmental Accounting Standards.
2. Employ Non-profit Accounting Standards.
3. Use Educational Accounting Standards.
4. Apply accounting processes for health care providers.

### **5.2.1.7 ACCT 3133 INDIVIDUAL INCOME TAX**

By the completion of ACCT 3133 Individual Income Tax, a student should be able to:

1. Describe the role played by the IRS and the courts in the evolution of the Federal tax system.
2. Locate and work with electronic and paper tax preparation and tax research process.
3. Apply the rules and requirements of exemptions, standard deductions, and proper filing status.
4. Use the proper method for determining the tax liability.
5. Differentiate between deductions for and from adjusted gross income and know the relevance of the differentiation.
6. Identify tax planning opportunities for maximizing deductions and minimizing the disallowance of deductions.
7. Realize the rationale, determine the amount, and be able to apply the concepts for depreciation, ACRS, MACRS, amortization, and depletion.

APPROVED: April 30, 2010

### **5.2.1.8 ACCT 3143 BUSINESS INCOME TAX**

By the completion of ACCT 3143 Business Income Tax, a student should be able to:

1. Compare and contrast the corporate tax formula to the individual tax formula, and identify common book-tax differences;
2. Compute a corporation's taxable income and regular tax liability;
3. Determine whether a flow-through entity is taxed as a partnership or S corporation;
4. Calculate and characterize ordinary business income or loss and its separately stated items and how to report these items to partners;
5. Describe the requirements and process to elect S corporation status and how to apply the tax rules.

### **5.2.1.9 ACCT 3153 COST ACCOUNTING I**

By the completion of ACCT 3153 Cost Accounting I, the student should be able to:

1. Describe various cost classifications.
2. Determine the costs of goods manufactured and the operating income
3. Apply the concepts of the various costing systems.
4. Prepare budget information for management.
5. Determine variances for direct materials, direct labor and overhead.

#### **5.2.1.10 ACCT 3163 COST ACCOUNTING II**

By the completion of ACCT 3163 Cost Accounting II, a student should be able to:

1. Apply accounting principles in planning and decision making.
2. Manage and evaluate performance.
3. Prepare a budget and analyze variance.
4. Analyze capital budgeting

### **5.2.1.11 ACCT 3213 Income Tax for Financial Planning**

By the completion of ACCT 3213 Income Tax for Financial Planning, a student should be able to:

1. Discuss and apply tax planning strategies to meet the goals of the client.
2. Explain and apply income tax concepts (such as: gross income realization, exclusions and deductions, passive activities, alternative minimum tax, tax considerations of business forms, taxable and non-taxable property transactions, compensation planning, family tax planning, audit risk and dealing with the IRS) and conduct necessary calculations.
3. Demonstrate the use of income tax research methods.

APPROVED: August 14, 2015



### **5.2.1.12 ACCT 3923 Advanced Business Law/Ethics**

By completion of ACCT/GBUS 4363 Advanced Business Law/Ethics, a student should be able to:

1. Compare and contrast forms of business organization, including advantages, disadvantages, formation, financial structure, owner liability, taxation, operation and termination
2. Apply contract elements, formation, performance, termination, breach, discharge and remedies.
3. Explain agency relationships including the formation, classification, authority, duties and liabilities involved in such relationships.
4. Compare and contrast the various forms of bankruptcy.
5. Summarize the government regulation of securities focusing on Securities Act of 1933, Securities Exchange Act of 1934 and Sarbanes-Oxley, as amended.
6. Discuss the Uniform Commercial Code and its impact on business regarding negotiable instruments, letters of credit, sales, secured transactions, and documents/transfer of title.
7. Apply concepts of ethics and professionalism to business professions.
8. Prepare a professional paper analyzing and evaluating a controversial issue associated with business law, business ethics or corporate social responsibility effectively setting forth and defending a position on the issue.

REVISED: August 14, 2015

### **5.2.1.12 ACCT 4123 ADVANCED ACCOUNTING**

By the completion of ACCT 4213 Advanced Accounting, a student should be able to:

1. Understand and discuss the economic advantages of business combinations.
2. Apply accounting procedures for business combinations, to include consolidated financial statements.
3. Prepare consolidated financial statements for related entities.
4. Describe and apply accounting procedures for intercompany transactions, income taxes, and cash flows.
5. Discuss and apply accounting procedures for special problems related to business combinations.
6. Apply accounting procedures for partnership formation, operation, and liquidation.
7. Account for foreign currency transactions and hedges and be able to restate financial information into the US dollar.

### **5.2.1.13 ACCT 4133 ACCOUNTING INFORMATION SYSTEMS**

By the completion of ACCT 4133 Accounting Information Systems, a student should be able to:

1. Interpret an accounting information system.
2. Identify the types of transactions processed by each of the three transactions cycles.
3. Identify the basic accounting records used in the system.
4. Apply the documentation techniques used for representing manual and computer based systems.
5. Analyze the broad issues pertaining to business ethics.
6. Identify the common fraud techniques used in both a manual and computer-based system.
7. Identify the internal control structure defined by Statement on Auditing Standards No. 78.
8. Interpret the various cycles and financial statement, including the tasks performed, the departments involved, the documents involved, and the controls needed.

#### **5.2.1.14 ACCT 4143 PETROLEUM ACCOUNTING**

By the completion of ACCT 4143 Petroleum Accounting, a student should be able to:

1. Discuss and apply Petroleum Accounting Standards.
2. Explain and employ accounting procedures for oil and gas extraction.
3. Describe and apply accounting procedures for mineral rights.

### **5.2.1.15 ACCT 4173 AUDITING**

By the end of the semester, students should be able to: By the completion of ACCT 4173 Auditing, a student should be able to:

1. Apply professional auditing principles and rules as prescribed by the AICPA and the SEC.
2. Define and describe audit terminology, sources of auditing principles, auditing techniques, audit tests and other auditing issues and explain the role and purposes of auditing financial statements.
3. Demonstrate the fundamental auditing principles, standards, rules and concepts.
4. Apply course material to improve organizational problem solving, decision-making and rational thinking skills.
5. Identify the basic sources of information on auditing.
6. Recognize potential audit issues and the means to deal with them.

REVISED: August 14, 2015

**5.2.1.16 ACCT 4183 ADVANCED AUDITING**

To be developed before the class is offered.

### **5.2.1.17 ACCT 4303 INTERNATIONAL ACCOUNTING**

By the completion of ACCT 4303 International Accounting, a student should be able to:

1. Identify the major International Accounting Standards.
2. Evaluate the diversity in financial reporting around the world.
3. Analyze the attempts to converge the various standards into the International Financial Reporting Standards (IFRS).
4. Investigate the differing accounting environments around the world, including the calculation of foreign exchange rates and their effect on financial reporting.
5. Examine the effects of foreign taxes and intra-company transfers.

REVISED: August 14, 2015

### **5.2.1.18 ACCT 4363 PROFESSIONAL ETHICS**

By the completion of ACCT 4363 Professional Ethics, the student should be able to:

1. Analyze legal, social, and economic developments that have defined the ethical expectations for business and accounting professionals.
2. Evaluate ethical relationships between business professionals and major stakeholders to the financial reporting process.
3. Evaluate theoretical models of ethical behavior and apply such models to contemporary accounting and business issues.
4. Analyze and evaluate the effectiveness of professional codes of ethics embraced by the accounting, auditing and other business professions.
5. Identify dynamic factors that have historically impacted the ethical behavior of accounting and business professionals. Such factors include sustainability, emerging technologies, regulatory activities, and international accounting standard-setting.
6. Identify ethical issues in professional accounting decision making.
7. Recognize the various considerations in analysis and resolution of ethical dilemmas.

REVISED: August 14, 2015



## **5.2.2 ECONOMICS COURSES – LEARNING OUTCOMES**

### **5.2.2.1 ECON 2103 SURVEY OF ECONOMICS**

By the completion of ECON 2103 Survey of Economics, a student should be able to:

1. Explain the demand and supply model
2. Discuss the concepts of production and cost
3. Describe the perfect competition model
4. Explain the national income accounting system
5. Conduct aggregate demand and aggregate supply analysis
6. Describe the use of fiscal and monetary policies
7. Discuss the theory of international trade, including the concept of comparative advantage.

### **5.2.2.2 ECON 2113 PRINCIPLES OF MACROECONOMICS**

Upon completion of ECON 2113 Principles of Macroeconomics the student should be able to:

1. Explain the concepts of opportunity cost, comparative advantage and exchange;
2. Discuss the laws of supply and demand and equilibrium and use supply and demand curves to analyze responses of markets to external events;
3. Explain aggregate demand and aggregate supply analysis;
4. Define fiscal policy and monetary policies and describe how these affect the economy;
5. Describe the determinants of the demand for money, the supply of money and interest rates and the role of financial institutions in the economy; and
5. Explain the concepts of gross domestic product, inflation and unemployment and how they are measured.

REVISED: August 14, 2015

### **5.2.2.3 ECON 2123 PRINCIPLES OF MICROECONOMICS**

Upon completion of ECON 2123 Principles of Microeconomics the student should be able to:

1. Explain the concepts of opportunity cost, comparative advantage and exchange;
2. Discuss the laws of supply and demand and equilibrium and use supply and demand curves to analyze responses of markets to external events, including price ceilings and price floors;
3. Explain the concepts of and calculate price elasticity of demand and supply and income elasticity;
4. Describe consumer choice including utility analysis;
5. Describe producer choice, including cost analysis and break-even point; and
6. Compare and contrast the following market structures: perfect competition, monopoly, monopolistic competition, and oligopoly.

REVISED: August 14, 2015

#### **5.2.2.4 ECON 3133 PUBLIC FINANCE**

This class is no longer offered and has been removed from the catalog.

#### 5.2.2.5 ECON 3213 INTERNATIONAL ECONOMICS

This class is no longer offered and has been removed from the catalog.

### **5.2.2.6 ECON 4363 INCOME AND EMPLOYMENT**

Students should meet the following goals and objectives. By the completion of ECON 4363 Income and Employment, a student should be able to:

1. Explain the national income accounting system
2. Articulate the components of aggregate demand
3. Evaluate the role of money in the national economy
4. Discuss and interpret the Aggregate Demand and Aggregate Supply model of the national economy
5. Utilize the IS-LM model of the national economy
6. Interpret the Phillips Curve

REVISED: August 14, 2015

### **5.2.3 FINANCE COURSES – LEARNING OUTCOMES**

#### **5.2.3.1 FIN 1113 PERSONAL FINANCE**

By the completion of FIN 1113 Personal Finance, a student should be able to:

1. Explain opportunity costs associated with personal financial decisions and identify the personal issues to consider when choosing and planning a career.
2. Prepare a personal balance sheet, a cash flow statement, a personal budget; and identify strategies for making wise buying decisions.
3. Reconcile a checking account.
4. Identify factors to consider when choosing a loan or credit card.
5. Identify the advantages and disadvantages of owning a residence vs. renting one.
6. Identify the advantages and disadvantages of the following types of investments: savings accounts, certificates of deposit, stocks, bonds, mutual funds, real estate, precious metals, gems, and collectibles.
7. Explain how the following types of insurance help manage risk: homeowners, renters, motor vehicle, health, disability, and life.
8. Prepare a personal tax return.
9. Explain the importance of retirement and estate planning.

### **5.2.3.2 FIN 3013 SURVEY OF FINANCE**

Upon completion of the course, students should be able to: By the completion of FIN 3013 Survey of Finance, a student should be able to:

1. Prepare and interpret balance sheets, income statements, cash flow statements, cash budgets, and pro forma income statements and balance sheets and demonstrate the ability to analyze and interpret them.
2. Calculate operating break-even points, operating leverage, and financial leverage and interpret their meaning and significance.
3. Calculate future values and present values and demonstrate the ability to use them in bond and stock valuation, cost of capital, and capital budgeting situations and to interpret the results.
4. Analyze capital budgeting situations and determine optimal choices using appropriate capital budgeting techniques.
5. Demonstrate an understanding of short-term and long-term sources of financing and the processes through which financial managers must go in their use.



### **5.2.3.3 FIN 3153 ENTREPRENEURIAL FINANCE**

By the completion of FIN 3153 Entrepreneurial Finance, a student should be able to:

1. Identify the financing process of the entrepreneurial business.
2. Perform financial analysis and plan as applied to startups and forecast free cash flow.
3. Employ corporate finance principles (such as contingent claims and contracting theory) for the analytical valuation of new ventures.
4. Identify the role of private equity investors—for example, angels, VCs, vendors—in startups.
5. Identify the key elements of a good business plan.
6. Analyze the process through which entrepreneurs and private equity investors exit their investments

**APPROVED: AUGUST 14, 2015**

#### **5.2.3.4 FIN 3163 BUSINESS FINANCE**

By the completion of FIN 3163 Business Finance, a student should be able to:

1. Prepare balance sheets, income statements, cash flow statements, cash budgets, and pro forma income statements and balance sheets and demonstrate the ability to analyze and interpret them;
2. Calculate operating break-even points, operating leverage, and financial leverage and interpret their meaning and significance;
3. Calculate future values and present values and demonstrate the ability to use them in bond and stock valuation, cost of capital, and capital budgeting situations and to interpret the results;
4. Analyze capital budgeting situations and determine optimal choices using appropriate capital budgeting techniques;
5. Explain the management (the whats, hows, whens, and whys) of working capital and current assets;
6. Examine short-term and long-term sources of financing and the processes through which financial managers must go in their use; and
7. Evaluate the financial condition of a business and recommend the course of action the business should take based on the analysis.

REVISED: August 14, 2015

### **5.2.3.5 FIN 4213 REAL ESTATE**

By the completion of FIN 4213 Real Estate, a student should be able to:

1. By the completion of FIN 4213 Real Estate, the student should be able to use a value-oriented approach to the principles of real estate to make the following decisions:
2. Recommend whether to lease, buy, or mortgage a real property acquisition;
3. Justify whether to renovate, refinance, demolish or expand real property;
4. Evaluate when and how to divest (sell, trade, or abandon) real property.
5. Explain how real estate is defined physically and legally.
6. Explain how real estate value is determined by market supply and demand, as well as capital market conditions.
7. Make mortgage calculations, e.g. monthly payment, amortization table construction and effective borrowing cost.
8. Interpret a real estate listing contract and a sales contract.

REVISED: August 14, 2015

### **5.2.3.6 FIN 4233 RETIREMENT PLANNING**

By the completion of FIN 4233 Retirement Planning, a student should be able to:

1. Discuss the practical implications retirement will have on a person's lifestyle
2. Demonstrate why it is important to save for retirement
3. Determine how much is needed to generate various standards of lifestyle (retirement income), and how that equates to regular savings/investment now
4. Analyze sources of income that are available in preparation for and during retirement,
5. Prepare a retirement savings/investment plan

APPROVED: August 14, 2015

### **5.2.3.7 FIN 4323 INVESTMENTS**

By the completion of FIN 4323 Investments, the student should be able to:

1. Evaluate the standard investment vehicles of stocks, bonds, and mutual funds.
2. Apply the basic principles of modern portfolio theory.
3. Demonstrate the basic principles of fundamental analysis.
4. Employ the basic principles of technical analysis.
5. Evaluate alternative methods of investment and trading such as options, futures, ETF's, hedge funds, currencies, commodities, collectibles and real estate.

REVISED: August 14, 2015

**5.2.3.6 FIN 4433 BUSINESS RISK MANAGEMENT AND INSURANCE**

**5.2.3.8 FIN 4453 FINANCIAL PLANNING CAPSTONE**

APPROVED: January 27, 2011

## **5.2.4 GENERAL BUSINESS COURSES – LEARNING OUTCOMES**

### **5.2.4.1 GBUS 1021 BUSINESS ENVIRONMENT**

By completion of GBUS 1021 Business Environment, a student should be able to:

1. Describe general expectations of faculty regarding quality of work, preparation for class, and demeanor.
2. Summarize strategies for effective studying.
3. Define and explain critical thinking and discuss problem solving strategies.
4. Describe proper written communication skills.
5. Identify the particulars of the business curriculum.
6. Summarize principles of good teamwork.
7. Explain proper oral presentation skills.
8. Explain the steps in the hiring process and what KSAs employers look for.
9. Explain the importance of financial numbers to business including financial statements and ratios.



#### **5.2.4.2 GBUS 1013 INTRODUCTION TO BUSINESS**

By the completion of GBUS 2013 Introduction to Business, a student should be able to:

1. Describe the purpose and functions of finance, marketing, management, accounting, and economics.
2. Explain the business environment.
3. Discuss the forms of business ownership.
4. Show basic skill of research using the Internet.
5. Demonstrate basic skills such as use of common business terminology, information search skills, presentation and writing skills, and team skills.

### **5.2.4.3 GBUS 2013 BUSINESS MATH**

By the completion of GBUS 2013 Business Math, a student should be able to:

1. Solve business math problems involving the arithmetic of fractions, decimals and percentages.
2. Solve business math problems using algebra, such as solving for unknowns.
3. Solve business math problems using basic descriptive statistics.
4. Solve business math problems involving installment buying, discounts, markups and markdowns.
5. Solve business math problems involving depreciation, inventory and overhead.
6. Solve business math problems involving interest, promissory notes, simple discount notes and present value.
7. Explain and interpret financial reports, including using financial ratios to analyze.

APPROVED: August 14, 2015

#### **5.2.4.4 GBUS 2033 LEADERSHIP IN BUSINESS**

By the completion of GBUS 2033 Leadership in Business, a student should be able to:

1. Apply principles of ethical reasoning and decision making.
2. Collaborate with others in achievement of defined goals.
3. Demonstrate knowledge of civic responsibility and engagement.
4. Explain the role of human values in cultural, ethnic, and racial diversity.
5. Discuss the necessary skills to identify, conceptualize, diagnose, evaluate and analyze organizational problems utilizing a variety of methodological leadership approaches and tools.

REVISED: August 14, 2015

#### **5.2.4.5 GBUS 2903 LEGAL ENVIRONMENT OF BUSINESS**

By the end of GBUS 2903 Legal Environment of Business, a student should be able to:

1. Describe the sources of law.
2. Describe and explain dispute resolution and the court systems in the United States.
3. Demonstrate an understanding of the concepts of negligence, intentional torts and strict liability.
4. Describe and apply the essential aspects of contracts from creation, performance, breach and remedies, including basic contract law from Article 2 of the Uniform Commercial Code.
5. Demonstrate an understanding of ethics and social responsibility, the ethical application of the law, and the relationship between ethics and the law.
6. Identify principles of constitutional law in the legal environment of business.
7. Explain the various forms of organizing a business.
8. Discuss the nature of employment law and employment discrimination.
9. Apply critical thinking to the legal implications present in business activities.

#### **5.2.4.6 GBUS 3013 BUSINESS COMMUNICATIONS**

By the end of GBUS 2903 Legal Environment of Business, a student should be able to:

1. Identify major and minor components of a recognized communication model in business situations.
2. Analyze the components of business messages and delivery modalities.
3. Apply a specified communication model to assorted business situations.
4. Construct a variety of business communiques for specific audiences using various channels.
5. Apply effective feedback tools to evaluate effective delivery and understanding of intended messages.

#### **5.2.4.7 GBUS 3083 INTRODUCTION TO E-COMMERCE**

By the end of the semester, the student will be able to: By the completion of GBUS 3083 Introduction to E-Commerce, a student should be able to:

1. Define electronic commerce and describe its various categories.
2. Identify and describe the primary business models of electronic retailing.
3. Describe the essentials of online consumer behavior.
4. Recognize and identify the traditional marketing activities as they relate to electronic commerce including online advertising and online pricing strategies.
5. Explain basic terminology, software, infrastructure, electronic supply chain management, electronic payment systems, technology, and security issues of electronic commerce.
6. Define the ethical and regulatory environment of electronic commerce.
7. Recognize the role of mobile commerce in the digital economy.

REVISED: August 14, 2015

#### **5.2.4.8 GBUS 3513 INTERNATIONAL BUSINESS**

By the end of GBUS 3513 International Business, the student should be able to:

1. Define the basics of business globalization.
2. Describe the significance of importing and exporting.
3. Identify and analyze the international political, trade and economic environment.
4. Recognize the international cultural environment and analyze its relation to conducting international business.
5. Characterize and analyze the international marketing strategies.
6. Explain the international monetary system, foreign exchange and capital markets.
7. Discuss the relevance of international production, outsourcing, and human resources to global business.

REVISED: August 14, 2015

### **5.2.4.9 GBUS 3613 PRINCIPLES OF ENTREPRENEURSHIP**

#### **Course Objectives**

By the conclusion of this course, you should have demonstrated the ability to: By the completion of GBUS 3613 Principles of Entrepreneurship, a student should be able to:

1. Explain the nature of the entrepreneurial process and the many contexts in which that process applies.
2. Apply ideas and insights from a variety of disciplines and functional areas to the process involved in creating a new venture.
3. Describe the requirements surrounding the creation of a new venture, the kinds of obstacles encountered, and approaches for overcoming those obstacles.
4. Critique new venture ideas and the underlying opportunities that give rise to those venture ideas.
5. Utilize the logic and structure of a well-constructed business plan in preparing a proposal.
6. Demonstrate a mastery of a number of analytical tools, methodologies and frameworks useful in creating a viable business plan.
7. Recognize and discuss a problem regarding an entrepreneurial initiative.
8. Analyze factors influencing a business
9. Comprehend the legal and ethical issues involved with starting a business.

REVISED: August 14, 2015



#### **5.2.4.10 GBUS 3753 BUSINESS RESEARCH**

By the completion of GBUS 3753 Business Research, a student should be able to:

1. Discuss business trends and their impact on business research
2. Analyze and understand various types of research used in business
3. Distinguish between population and sample, analyze factors that influence sample size, determine appropriate sample size.
4. Discuss difference between qualitative and quantitative statistics
5. Create and assess the use of questionnaires as instruments for data collection
6. Describe the nature of relationships between variables
7. Evaluate a business question including the ability to (1) select and define the potential research problem, (2) plan and conduct a research project in a scientific manner, (3) analyze results, (4) propose an appropriate course of action to address the issue and successfully present the entire project, either in writing and/or orally.

#### **5.2.4.11 GBUS 3793 MAKING INFORMED DECISIONS**

By the completion of GBUS 3753 Business Research, a student should be able to:

1. Explain a model for problem solving
2. Identify the problem/issue
3. Employ critical thinking in decision-making
4. Apply logic in making decisions
5. Recognize logical fallacies in arguments

#### **5.2.4.12 GBUS 3923 ADVANCED BUSINESS LAW/ETHICS**

By completion of ACCT/GBUS 4363 Advanced Business Law/Ethics, a student should be able to:

1. Compare and contrast forms of business organization, including advantages, disadvantages, formation, financial structure, owner liability, taxation, operation and termination.
2. Apply contract elements, formation, performance, termination, breach, discharge and remedies.
3. Explain agency relationships including the formation, classification, authority, duties and liabilities involved in such relationships.
4. Compare and contrast the various forms of bankruptcy.
5. Summarize the government regulation of securities focusing on Securities Act of 1933, Securities Exchange Act of 1934 and Sarbanes-Oxley, as amended.
6. Discuss the Uniform Commercial Code and its impact on business regarding negotiable instruments, letters of credit, sales, secured transactions, and documents/transfer of title.
7. Apply concepts of ethics and professionalism to business professions.
8. Prepare a professional paper analyzing and evaluating a controversial issue associated with business law, business ethics or corporate social responsibility effectively setting forth and defending a position on the issue.

REVISED: August 14, 2015

#### **5.2.4.13 GBUS 3953 BUSINESS, SOCIETY AND GOVERNMENT**

1. Appraise, in detail, an organization's level of social responsibility and make meaningful recommendations for improvement.
2. Apply ethical judgments to business issues.
3. Critically evaluate issues involving business, society and/or government to recommend and support a position/course of action.
4. Employ good teamwork skills.
5. Demonstrate well-developed written and oral communication skills.

NOTE: This class is a service learning class.

#### **5.2.4.14 GBUS 4223 CURRENT ISSUES IN ALTERNATIVE ENERGY**

Because the content of this course will vary each semester, the student learning outcomes will be based on the topics covered in the course.

APPROVED: August 14, 2015

#### **5.2.4.15 GBUS 4233 CURRENT ISSUES IN ALTERNATIVE ENERGY**

Because the content of this course will vary each semester, the student learning outcomes will be based on the topics covered in the course.

APPROVED: August 14, 2015

#### **5.2.4.16 GBUS 4313 ADVANCED ENTREPRENEURSHIP**

By the completion of GBUS 4313 Advanced Entrepreneurship, a student should be able to:

1. Develop a detailed credible business plan appropriate to seek financing.
2. Identify and utilize professional resources as necessary.
3. Discuss the value of strategic relationships.
4. Effectively communicate your ideas to interested parties and negotiate funding options.

REVISED: August 14, 2015

#### 5.2.4.17 GBUS 4323 SMALL BUSINESS CONSULTING

This class is no longer being offered.



#### **5.2.4.18 GBUS 4363 BUSINESS START-UP**

By the completion of GBUS 4363 Business Start-Up, a student should be able to:

1. Articulate the importance of a business plan for a start-up business.
2. Critically evaluate previous performance and recommend changes to business activities.
3. Analyze external business environments
4. Create business processes to improve performance based upon current conditions.
5. Apply business principles from a variety of disciplines to a specific business setting.

APPROVED: August 14, 2015

#### **5.2.4.19 GBUS 4423 ENTREPRENEUR SEMINAR**

Because the content of this course will vary each semester, the student learning outcomes will be based on the topics covered in the course.

APPROVED: AUGUST 14, 2015

#### **5.2.4.20 GBUS 4453 FRANCHISING**

By the completion of GBUS 4453 Franchising, a student should be able to:

1. Discuss franchising principles, including how franchises differ from independent businesses.
2. Evaluate and compare franchise opportunities
3. Identify and analyze the primary roles and sources of conflict between franchisors and franchisees.
4. Differentiate between the challenges and rewards faced by franchisors and franchisees, and the legal duties of both.

APPROVED: AUGUST 14, 2015

#### **5.2.4.21 GBUS 4913 ALTERNATIVE ENERGY LAW**

#### **5.2.4.22 GBUS 4933 BUSINESS ETHICS**

By completion of GBUS 4933 Business Ethics, the student should be able to:

1. Identify and analyze ethical issues in business.
2. Apply moral philosophies to business ethics.
3. Explain and evaluate social responsibility in the business environment.
4. Explain and apply ethical decision making in business.

#### **5.2.4.23 GBUS 4953 EMPLOYMENT LAW**

By completion of GBUS 4953 Employment Law, the student should be able to:

1. Contrast between an employee and an independent contractor and an at-will employee and a non-at-will employee, including the ramifications of each.
2. Dissect federal employment laws.
3. Evaluate issues regarding the employer-employee relationship in the workplace.

REVISED: August 08, 2022

#### **5.2.4.24 GBUS 4973 ESTATE PLANNING**

By the completion of GBUS 4973 Estate Planning, a student should be able to:

1. Interpret and apply Estate and Gift Tax statutes and regulations – and income taxes as they pertain to estates and trusts.
2. Describe and explain role of the primary estate planning documents, such as wills, trusts, durable powers of attorney, annuities and insurance policies.
3. Explain the process of probate and probate avoidance devices.
4. Describe bypass and marital deduction trusts.
5. Describe strategies for lifetime transfers of assets.
6. Explain tax and non-tax issues affecting closely held businesses.

APPROVED: August 14, 2015

### ***5.2.5 MANAGEMENT COURSES – LEARNING OUTCOMES***

#### **5.2.5.1 MGMT 3063 PRINCIPLES OF MANAGEMENT**

By the completion of MGMT 3063 Principles of Management, a student should be able to:

1. Differentiate among the roles and functions of managers at various levels.
2. Explain the formulation and implementation of strategic planning, including the relationship between objectives, goals, action plans, vision statements, and mission statements.
3. Describe an organization's stakeholders and the need to manage stakeholders and explain the importance of social and ethical responsibility of managers.
4. Conceptualize how internal and external environment shape organizations and their responses.
5. Analyze the core managerial process of planning, organizing, controlling, and leading activities of management while demonstrating critical thinking abilities in identifying ethical, global, and diversity challenges in business.

REVISED: August 08, 2022



### **5.2.5.2 MGMT 3103 MANAGEMENT CONTROLS**

By the completion of MGMT 3103 Management Control, a student should be able to:

1. Describe various cost classifications.
2. Determine the costs of goods manufactured and the operating income.
3. Apply the concepts of the various costing systems.
4. Evaluate budget information for management decision-making.
5. Discuss various strategies to control costs and recommend implementation of strategy in business situation.

APPROVED: August 14, 2015

### **5.2.5.3 MGMT 3413 Compensation Management**

By the completion of MGMT 3413 Compensation Management, a student should be able to:

1. Explain and compare the various forms of compensation and benefits.
2. Discuss the environment in which compensation systems are designed.
3. Differentiate between internal and external consistent compensation systems.
4. Differentiate between mandatory and discretionary benefits.
5. Evaluate compensation systems.

#### **5.2.5.4 MGMT 3433 ORGANIZATIONAL BEHAVIOR**

By the completion of MGMT 3433 Organizational Behavior, a student should be able to:

1. Apply different concepts related to organizational behavior and human perception.
2. Define the purpose and nature of the field of organizational behavior.
3. Differentiate between the dominant perspectives in the field of organizational behavior.
4. Differentiate between various types of behavior modification theories and techniques.
5. Identify specific steps managers can take to motivate employees.
6. Analyze different concepts related to leadership and decision making.
7. Apply different concepts related to managing conflict, stress, and communication.

### **5.2.5.5 MGMT 4213 SMALL BUSINESS MANAGEMENT**

By the conclusion of MGMT 4213 – Small Business Management, the student will:

1. Explain the distinctive features of small firm management.
2. Identify and discuss the pros and cons of the various forms of business organization in a small business environment.
3. Evaluate franchising versus starting a new business as opposed to buying an existing firm or acquiring a franchise.
4. Discuss the factors that make the family business unique.
5. Identify, describe and apply the basic requirements for an accounting system, the content of financial statements and the working-capital cycle of a small business.
6. Define and explain the nature of risk, the need for a competitive advantage and the importance of an exit strategy.
7. Review, develop, use and apply the framework for a business plan which will include location, marketing, financial and management analyses sections of a small to medium sized firm.
8. Discuss the nature of the marketing research process.
9. Utilize cost and demand factors in setting a price.
10. Describe the communication process and the factors determining a promotional mix.
11. Explain the impact of ethics and social responsibilities on small businesses.
12. Explain the importance of computer technology for small businesses.

REVISED: August 14, 2015

## **5.2.5.6 MGMT 4243 ENVIRONMENTAL MANAGEMENT**

### **5.2.5.7 MGMT 4303 International Studies Abroad in Management**

Because the content of this course will vary each semester, the student learning outcomes will be based on the topics covered in the course.

APPROVED: August 14, 2015

### **5.2.5.8 MGMT 4333 HUMAN RESOURCES MANAGEMENT**

By the completion of MGMT 4333 Human Resource Management, a student should be able to:

1. Analyze the strategic role of human resource management (HRM)
2. Characterize human resource recruitment and placement.
3. Explain how human resource management contributes to organizational performance.
4. Describe the aspects of employee compensation, employee security, and labor relations.
5. Compare and contrast global human resource management versus domestic human resource management.
6. Analyze the impact of the various employment-related laws on the human resource environment.

REVISED: August 08, 2022

### **5.2.5.9 MGMT 4343 CROSS-CULTURAL MANAGEMENT**

By the completion of MGMT 4343 Cross-Cultural Management, a student should be able to:

1. Identify the multicultural 'big picture' in which global trade and government forces cooperate; and summarize the major culture-based challenges faced by international managers (political, legal, economic and technological).
2. Break down the challenges that Multi-National Corporations (MNCs) encounter in offshore nations.
3. Identify major cultural characteristics, including communication styles that characterize regions, nations, communities, organizations, groups and individuals.
4. Analyze and synthesize a range of culture-based tactics for international negotiation.
5. Analyze various strategies for international alliances, including controls, labor relations and management.
6. Evaluate particular leadership styles in given situations; and for varying motivational techniques depending on circumstances.



#### **5.2.5.10 MGMT 4353 PRODUCTION/OPERATION MANAGEMENT**

After completing MGMT 4353 Production/Operation Management, student should be able to:

1. Demonstrate qualitative knowledge of operations management in the areas of:
  - (a.) supply chain strategy and management.
  - (b.) product design.
  - (c.) process selection and design.
  - (d.) quality management.
  - (e.) capacity planning.
  - (f.) inventory management.
  
2. Demonstrate quantitative knowledge of operations management and the ability to apply appropriate quantitative techniques involving:
  - (a.) Kanban systems.
  - (b.) process-flow analysis.
  - (c.) quality control.
  - (d.) supply chain dynamics.
  - (e.) Gantt charting and priority dispatching rules.
  - (f.) PERT and CPM.
  - (g.) EOQ, MRP, and ERP.

REVISED: August 14, 2015

### **5.2.5.11 MGMT 4433 BUSINESS POLICY**

By the completion of MGMT 4433 Business Policy, a student should be able to:

1. Conduct a meaningful strategic analysis of a business/organization, demonstrating critical thinking by providing (1) a detailed analysis of the internal (including financial), external and global environments, (2) SWOT analysis, (3) detailed explanation of the primary issue faced by the business/organization, (4) formulate and analyze multiple potential courses of action to address the issue identified, and (5) recommend and support the course of action to be taken.
2. Demonstrate the ability to express ideas, conclusions and support thereof verbally and in written form in a succinct, effective and efficient manner.
3. Demonstrate good teamwork skills and critically analyze a team situation regarding leadership and teamwork.
4. Formulate good ethical judgment as applied analyzing business situations.
5. Formulate and implement a business strategy and manage, individually or as part of a team, the organizational processes by which strategies are formed and executed.

REVISED: August 14, 2015

## ***5.2.6 MARKETING COURSES – LEARNING OUTCOMES***

### **5.2.6.1 MRKT 3043 PRINCIPLES OF MARKETING**

By the completion of MRKT 3043 Principles of Marketing, the student should be able to:

1. Identify the roles and importance of marketing.
2. Analyze the marketing environment.
3. Explain marketing principles and strategies.
4. Apply the elements of the marketing mix.

### **5.2.6.2 MRKT 3413 CONSUMER BEHAVIOR**

By the conclusion of MRKT 3413 Consumer Behavior, students should be able to:

1. Explain psychological foundations of consumer behavior.
2. Compare and contrast external influences on buying behavior.
3. Compare and contrast internal influences on buying behavior.
4. Explain the decision making process and how it relates to consumers and industrial buyers.
5. Analyze mechanisms of influence that are most likely to lead consumer to change their attitudes, beliefs, and actions.
6. Explain the usage of a tool for analyzing consumer behavior.
7. Articulate consumption behavioral patterns and motives.

APPROVED: October 25, 2010

### **5.2.6.3 MRKT 3423 SERVICES MARKETING**

1. Articulate the unique challenges involved in marketing and managing services.
2. Distinguish between marketing in services and manufacturing organizations.
3. Analyze the various components of the "services marketing mix"-- the original 4Ps plus the physical environment, processes, and people.
4. Discuss key issues required in managing customer satisfaction and service quality.
5. Appraise the role of employees (and often customers) in service delivery, customer satisfaction, and service recovery.
6. Assess the sources of competitive advantage in service businesses.
7. Discuss other key issues in service businesses such as managing supply and demand, relationship management, and the overlap in marketing/operations/human resource systems.
8. Justify how "service" can be a competitive advantage in managing organizations.

APPROVED: August 14, 2015

#### **5.2.5.4 MRKT 3443 RETAIL MARKETING**

By the conclusion of MRKT 3443 Retail Management, a student should be able to:

1. Explain the concepts of business ethics, social responsibility and the parts of a retail operation.
2. Explore the regulatory environment of retail business.
3. Prepare SWOT analysis on a retail business.
4. Characterize the nature of the retail environment.
5. Explain and develop a planogram.
6. Analyze the changing retail environment.

APPROVED: August 14, 2015

### **5.2.5.5 MRKT 3453 SPORTS MARKETING**

By the completion of MRKT 3453 Sports Marketing, a student should be able to:

1. Identify appropriate marketing strategies for products/services in the sports industry.
2. Explain what is involved in making sports marketing decisions, including product, price, promotion, and place decisions to create a marketing mix.
3. Discuss the contemporary issues in sports marketing and the unique challenges faced by marketing managers in the dynamic global environment.
4. Analyze how differences in global economic, cultural, social, political, and legal environments can affect marketing decisions.
5. Examine complex problems and challenges faced by the contemporary sports marketing executives and managers.
6. Analyze cross-cultural variables and their impact on sports marketing.
7. Develop and present a plan to address a typical sports marketing issue.

APPROVED: August 14, 2015

### **5.2.5.6 MRKT 4013 E-Marketing**

By the conclusion of MRKT 4013 E-Marketing, students should be able to:

1. Recognize the significance in the use of technology and identify various electronic marketing strategies.
2. Distinguish between electronic business (e-business) and electronic marketing (e-marketing).
3. Identify the various trends that are shaping the future of e-marketing.
4. Explain the importance of strategic planning in e-business and e-marketing and identify the main e-business models.
5. Discuss the nature and importance of an e-marketing plan.
6. Identify and discuss the legal and ethical issues surrounding e-marketing.
7. Recognize and discuss the significance of marketing research, online consumer behavior, marketing including CRM strategies as they relate to e-marketing.

REVISED: August 14, 2015



### **5.2.5.7 MRKT 4043 SALES**

Upon completion of this course, the student will be able to:

1. Describe the techniques of professional selling.
2. Apply the proper selling tools at the right time.
3. Analyze successes and failures in a selling situation.
4. Identify, explain and apply various research tools salespersons use in the sales function.
5. Demonstrate an understanding of ethical and legal aspects of selling.
6. Develop and deliver a sales presentation.

#### **5.2.5.8 MRKT 4103 MARKETING MANAGEMENT**

By the end of the class, MRKT 4103 Marketing Management, students should be able to:

1. Integrate marketing concepts in making marketing decisions.
2. Select target markets and determine the positioning of products and services.
3. Utilize the tools of the marketing discipline.
4. Organize the management of an organization's marketing activities.
5. Explain to an organization's executives why marketing is beneficial and how to undertake the marketing process.
6. Integrate socially responsible marketing management processes that enhance sustainable patterns of consumption and productions into an organization's marketing plan.

### **5.2.5.9 MRKT 4113 INTERNATIONAL MARKETING**

By the conclusion of the semester students in MRKT 4113 should be able to:

1. Explain what is involved in making international marketing decisions, including product, price, promotion, and place decisions to create a marketing mix.
2. Identify the contemporary issues in global marketing and the unique challenges faced by marketing managers in the dynamic global environment.
3. Analyze how differences in global economic, cultural, social, political, and legal environments can affect marketing decisions.
4. Examine complex problems and challenges faced by the contemporary global executives and managers.
5. Develop leadership skills necessary to deal with the uncertainty and changes faced by today's global marketers.
6. Integrate the important global societal dimensions of diversity, environmental concerns, ethics, and technological change into their thinking.
7. Analyze cross-cultural variables and their impact on international marketing.
8. Identify sources of information for researching and evaluating international markets.

#### **5.2.5.10 MRKT 4253 INTEGRATED MARKETING COMMUNICATIONS**

By the completion of MRKT 4253 Integrated Marketing Communications, a student should be able to:

1. Identify how brands represent named solutions to individual and organizational needs.
2. Discuss how brands are a reflection of an organization's strategic plan and are the basis for integrated marketing communications.
3. Choose brand elements, design supporting marketing programs, and leverage secondary associations in the face of changing environments, competition, and markets.
4. Develop appropriate branding strategies for new products, including the use of brand extensions.
5. Devise brand hierarchies and brand portfolios.
6. Develop and implement brand equity measurement systems.
7. Adjust branding strategies over geographic boundaries.
8. Evaluate organizational structures to enhance brand equity.

#### **5.2.5.11 MRKT 4313 INTERNATIONAL STUDIES ABROAD IN MARKETING**

Because of the nature of the travel other student learning outcomes will be developed for the particular trip being taken.

## ***5.2.7 MANAGEMENT INFORMATION SYSTEMS COURSES – LEARNING OUTCOMES***

### **5.2.7.1 MIS 3413 MANAGEMENT INFORMATION SYSTEMS**

After completing MIS 3413 Management Information Systems, students should be able to:

1. Determine the capabilities of information systems and understand how they can be used to improve an organization's ability to fulfill its mission and compete in its industry.
2. Design solutions to business problems employing information systems.
3. Identify and explain the impact of information systems to different stakeholders and society.
4. Analyze the potential concerns that organizations have regarding security and privacy, with the implementation of information systems.
5. Collaborate effectively to develop an information system (prototype) using all the principles covered in the course.
6. Describe how information systems supports the major business functions: sales and marketing, manufacturing and production, finance and accounting, and human resources.
7. Demonstrate how information systems help businesses use synergies, core competencies, and network-based strategies to achieve competitive advantage.

REVISED: August 14, 2015

### 5.2.7.2 MIS 4423 INFORMATION SYSTEMS MANAGEMENT

This class is no longer offered and has been removed from the catalog.

### **5.3 BENCHMARKING**

As part of the assessment process the Assessment Committee will propose methods for benchmarking of academic program goals, both internal and external. The committee's recommendations are to be considered, adopted or modified by the Business faculty. Once these benchmarks are approved by the Business faculty, the results of benchmarking should be included in the Assessment Committee's annual report to the faculty.

The Planning Committee is responsible to propose benchmarks, both internal and external, for the non-academic division goals and elements of the strategic plan. The Planning Committee's recommendation shall be considered by the Business faculty for adoption. The faculty may approve, modify or reject the proposal. Once these benchmarks are approved by the Business faculty, the results of benchmarking should be included in an annual report to the faculty by the Planning Committee.

REVISED: August 14, 2015



## **5.4 CONSTITUENCY SURVEYS**

The Planning Committee as part of its duties shall develop and administer constituency surveys on a regular schedule. On a three-year rotation the following constituencies shall be surveyed: Business alumni, regional business and employers of Business alumni. The purpose of each survey is to assess the Business programs to determine strengths and opportunities for improvement. The Planning Committee annually shall report to the Business faculty the results of the survey, observations the committee has made from the results and recommendations, if any, for improvement. The faculty shall make recommendations to the Division Chair.

Annually, the Planning Committee shall cause a survey to be administered to students in upper-level Business courses to ascertain their opinions regarding the strengths and opportunities for improvement regarding the Business programs and to determine the students' satisfaction and/or dissatisfaction with the program. In addition, students should be surveyed regarding the ethical and legal standards demonstrated by the Business faculty. The Planning Committee shall report to the Business faculty the results of the survey, observations the committee has made from the results and recommendations, if any, for improvement. The faculty shall make recommendations to the Division Chair.

Input from the Northwestern Oklahoma State University's community is encouraged at all times. The Professional Development Committee shall survey the NWOSU community's opinions regarding professionalism, ethical conduct, and contributions to the NWOSU Community periodically. The results of this survey shall be reported to the Business Chair.

APPROVED: April 30, 2010

## **SECTION 6 BUSINESS PROGRAM DEGREE REQUIREMENTS**

### **6.1 GENERAL EDUCATION REQUIREMENTS**

Students completing the Bachelor of Business Administration with a major in Accounting or Business Administration must complete the university's general education requirement. As part of completing the university's general education requirement students must take the following courses with a grade of "C" or higher:

ENGL 1113	Composition I
ENGL 1213	Composition II
SCOM 1113	Introduction to Speech Communication
MATH 1513	College Algebra
FIN 1113	Personal Finance
GBUS 2033	Leadership in Business

Students completing the Bachelor of Technical Management or Bachelor of Organizational Leadership (Reach Higher) shall complete the general education requirements associated with the degree as set forth by the university.

## 6.2 FOUNDATION CORE

Students majoring in either Accounting or Business Administration must successfully complete the Foundation Core courses with a grade of “C” or higher in each class and with an overall Foundation Core GPA of 2.50 or higher before the student may major in Accounting or Business Administration. A student may not take more than 9 credit hours of upper-level Business courses without meeting this requirement. The Foundation Core courses are:

ACCT 2123	Financial Accounting
ACCT 2133	Managerial Accounting
ECON 2113	Principles of Macroeconomics
ECON 2123	Principles of Microeconomics
GBUS 1021	Business Environment
GBUS 2013	Business Math
GBUS 2903	Legal Environment of Business
MATH 2013	Statistics or
ECON 2163	Introduction to Statistics

Accounting Students do not have to take GBUs 2013 Business Math.

The Foundation Core requirements do not apply to the Bachelor of Technical Management or the Bachelor of Organizational Leadership. The foundation core requirement “GBUS 2013 Business Math” does not apply to Bachelor of Business Administration Accounting students.

REVISED: February 28, 2022

### **6.3 BUSINESS CORE**

Students majoring in either Accounting or Business Administration must successfully complete the Business Core courses with a grade of “C” or higher in each class and with an overall Business Core GPA of 2.50 or higher to graduate with a Bachelor of Science with a major in Accounting or Business Administration. The Business Core courses are:

FIN 3163	Business Finance
GBUS 3753	Business Research
GBUS 3953	Business, Society & Government
MGMT3063	Principles of Management
GBUS 3013	Business Communications
MGMT4433	Business Policy
MIS3413	Management Information Systems
MRKT3043	Principles of Marketing

MGMT 4433 Business Policy must be completed in residence at NWOSU.

The Business Core requirements do not apply to the Bachelor of Technical Management or the Bachelor of Organizational Leadership.

## **6.4 B.B.A. – ACCOUNTING**

Accounting constitutes a major-minor under university policy. Therefore, an Accounting major does not have a separate minor requirement. Accounting majors must earn a grade of “C” or higher in each upper-level Accounting course taken and have an overall GPA of 2.5 or higher in the upper-level Accounting coursework. The curriculum for the Accounting major-minor is:

General Education (see above) (45 semester hours)

Foundation Core (see above) (19 semester hours)

Business Core (see above) (24 semester hours)

Upper-Level Accounting Courses (33 semester hours):

ACCT 3013	Intermediate Accounting I
ACCT 3113	Intermediate Accounting II
ACCT 3133	Individual Income Tax
ACCT 3153	Cost Accounting
ACCT 3123	Governmental/Non-Profit Accounting
ACCT 4133	Accounting Information Systems
ACCT 4173	Auditing
ACCT 4123	Advanced Accounting
ACCT 3923	Advanced Business Law/Ethics
ACCT 3143	Business Income Tax
ACCT 4503	Financial Reporting and Analysis

**TOTAL HOURS ACCOUNTING MAJOR-MINOR = 121 SEMESTER HOURS**

REVISED: February 28, 2022

## **6.5 BS - BUSINESS ADMINISTRATION**

Students majoring in Business Administration must complete a Business-related minor in Accounting, Entrepreneurship, General Business, Management or Marketing. The curriculum for the Business Administration major is:

General Education (see above) (45 semester hours)

Foundation Core (see above) (22 semester hours)

Business Core (see above) (24 semester hours)

Minor Requirements (see below) (21 semester hours)

Free Electives (8 semester hours)

**TOTAL HOURS BUSINESS ADMINISTRATION MAJOR = 120 SEMESTER HOURS**

REVISED: February 28, 2022

## **6.6 MINORS**

### ***6.6.1 MINORS PRIMARILY FOR BUSINESS ADMINISTRATION MAJORS***

All Business Administration majors must successfully complete the requirements of one of the minors listed in section 6.6.1 with a grade of “C” or higher in each class and an overall GPA in the minor coursework of 2.50 or higher. All minors consist of 21 semester hours and have a required international class.

APPROVED: October 22, 2009

### **6.6.1.1 ACCOUNTING**

The minor in Accounting consists of:

GBUS 3513 International Business or MRKT 4113 International Marketing

ACCT 3103 Intermediate Accounting I

ACCT 3113 Intermediate Accounting II

ACCT 3123 Governmental/Non-profit Accounting

ACCT 3133 Individual Income Tax

ACCT 3153 Cost Accounting

ACCT \*\*\*\* Upper-level Accounting elective

Any elective upper-level course with the prefix ACCT applies as an Accounting elective. Students may seek approval from their advisor and Division Chair to apply courses from other disciplines as upper-level Accounting electives.



### **6.6.1.2 GENERAL BUSINESS**

The minor in General Business consists of:

International course (GBUS 3513 or MRKT 4113)

MGMT 3103 Management Controls

Upper-level Business elective

Upper-level Business elective

Upper-level Business elective

Upper-level Business elective

Upper-level Business elective

Any upper-level course with a prefix ACCT, ECON, GBUS, FIN, MGMT, MIS, or MRKT applies. A student may not apply more than 9 hours of coursework from any particular discipline (prefix) toward the upper-level Business elective requirement of the minor. For the upper-level Business electives, students must take courses in at least three different disciplines (prefixes). In addition, students may take one of the following classes as an upper-level Business elective: PSYC 3213, MCOM 3213, SCOM 3213, or SCOM 3613. Students may seek approval from their advisor and Division Chair to apply courses from other disciplines as upper-level Business electives.

### **6.6.1.3 ENTREPRENEURSHIP**

The minor in Entrepreneurship consists of:

International Business course (GBUS 3513 or MRKT 4113)

GBUS 3613 Principles of Entrepreneurship

GBUS 4423 Entrepreneurship Seminar

MGMT 3103 Management Controls

MGMT 4213 Small Business Management

Upper-level Business elective

Upper-level Business elective

Elective Entrepreneurship Courses:

GBUS 4313 Advanced Entrepreneurship

GBUS 4423 Entrepreneurship Seminar

(2nd class enrollment for credit)

GBUS 4363 Business Start-up

GBUS 4453 Franchising

MGMT 4333 Human Resource Management

FIN 3153 Entrepreneurship Finance

Internship course\*

\*Any Department of Business Internship course will satisfy this elective. However, only one course will count towards the minor.

#### **6.6.1.4 MANAGEMENT**

The minor in Management consists of:

GBUS 4953 Employment Law

GBUS 3513 International Business

MGMT 3103 Management Controls

MGMT 3433 Organizational Behavior

MGMT 4333 Human Resources Management

MGMT 4213 Small Business Management

Upper-level Management elective

Any elective upper-level course with the prefix MGMT applies as a Management elective. In addition, students may take one of the following classes as an upper-level Management elective: PSYC 3213, MCOM 3213, SCOM 3213, or SCOM 3613. Students may seek approval from their advisor and Division Chair to apply courses from other disciplines as upper-level Management electives.

### **6.6.1.5 MARKETING**

The minor in Marketing consists of:

MGMT 3103 Management Controls

MRKT 4323 Marketing Strategy

MRKT 3313 Technology and Marketing

MRKT 4113 International Marketing

MRKT 4253 Integrated Marketing Communications

Upper-level Marketing elective

Upper-level Marketing elective

Any elective upper-level course with the prefix MRKT applies as a Marketing elective. Students may seek approval from their advisor and Division Chair to apply courses from other disciplines as upper-level Management electives.

### ***6.6.2 MINORS FOR NON-ACCOUNTING/BUSINESS ADMINISTRATION MAJORS***

The following minors have been developed for students majoring in a discipline other than Accounting or Business Administration. Students majoring in Accounting or Business Administration may not minor in any of the minors listed in section 6.6.2. All of these minors require 21 semester hours of course work.

APPROVED: October 22, 2009

### **6.6.2.1 ACCOUNTING MINOR FOR NON-BUSINESS STUDENTS**

ACCT 2123 Financial Accounting

ACCT 2133 Managerial Accounting

ACCT 3103 Intermediate Accounting I

ACCT 3113 Intermediate Accounting II

ACCT 3133 Individual Income Tax

ACCT 3153 Cost Accounting I

GBUS 2013 Business Math

Any elective upper-level course with the prefix ACCT applies as an Accounting elective. Students may seek approval from their advisor and Division Chair to apply courses from other disciplines as upper-level Accounting electives. Students must meet prerequisite requirements for any upper-level course taken.

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### **6.6.2.2 BUSINESS MINOR FOR NON-BUSINESS STUDENTS**

ACCT 2003 Survey of Accounting  
ECON 2103 Survey of Economics  
FIN 3013 Survey of Finance  
GBUS 2903 Legal Environment of Business  
MGMT 3063 Principles of Management  
MRKT 3043 Principles of Marketing  
Upper-level Business elective

Any elective upper-level course with the prefix ACCT, ECON, GBUS, FIN, MGMT, MIS or MRKT applies. Students must meet prerequisite requirements for any upper-level course taken.

APPROVED: October 22, 2009

### **6.6.2.3 HUMAN RESOURCE MANAGEMENT MINOR FOR NON-BUSINESS STUDENTS**

ACCT 2003 Survey of Accounting

GBUS 2903 Legal Environment of Business

GBUS 4953 Employment Law

MGMT 3063 Principles of Management

MGMT 4333 Human Resources Management

Upper-level Management elective

Upper-level Management elective

Any elective upper-level course with the prefix MGMT applies as a Management elective. In addition, students may take one of the following classes as an upper-level Management elective: PSYC 3213, MCOM 3213, SCOM 3213, or SCOM 3613. Students may seek approval from their advisor and Division Chair to apply courses from other disciplines as upper-level Management electives. Students must meet prerequisite requirements for any upper-level course taken.

APPROVED: October 22, 2009



#### **6.6.2.4 ENTREPRENEURIAL MANAGEMENT MINOR FOR NON-BUSINESS STUDENTS**

ACCT 2003 Survey of Accounting

FIN 3013 Survey of Finance

MGMT 3063 Principles of Management

GBUS 3613 Principles of Entrepreneurship

MGMT 4213 Small Business Management

GBUS 4423 Entrepreneurship Seminar

Upper-level Business elective

Any elective upper-level course with the prefix ACCT, ECON, GBUS, FIN, MGMT, MIS or MRKT applies. Students must meet prerequisite requirements for any upper-level course taken.

FIN 3013 includes a General Education Economics class as a prerequisite. Students who did not take an Economics class as part of their General Education coursework will have to take an additional 3 hours.

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