

# Business Program

## Purpose Statement

The department commits itself to fostering students' learning so that they are prepared for professional pursuits and/or graduate study.

The department achieves this purpose when its graduates can

- demonstrate knowledge, understanding, and application of the principles, concepts, and tools in each key content area of their major;
- perform research, analysis, and critical thinking necessary to integrate key content from various business disciplines and other dimensions of society;
- perform effectively in groups;
- persuasively communicate business-related ideas in a variety of media and settings.
- develop a global mindset recognizing the diversity of cultures, practices, traditions, and philosophies. Be able to adapt to a changing world.

One major and two interdisciplinary majors are available within the Department of Business Administration. Within the Business Administration major, there are four emphasis areas, and a student must choose at least one area in which to concentrate their study: Management, Marketing, Finance, and Accounting.

## Core Requirements for all Business Majors: 37 hours

**G-BA 130** Principles of Business Management (3 hours)  
**EC 201** Principles of Economics: Macro (3 hours)  
**EC 204** Principles of Economics: Micro (3 hours)  
**AC 205** Financial Accounting (3 hours)  
**AC 206** Managerial Accounting (3 hours)  
**\*G-CM 218** Business and Professional Communication (3 hours)  
**G-BA 220** Business Applied Statistics (4 hours)  
**BA 221** Marketing (3 hours)  
**BA 315** Business Law (3 hours)  
**BA/AC 320** Management/Accounting Information Systems (3 hours)  
**BA 325** Financial Management (3 hours)  
**\*BA 475** Business Strategy and Policy (3 hours)

## Accounting Emphasis

**AC 305** Intermediate Accounting I (3 hours)  
**AC 306** Intermediate Accounting II (3 hours)  
**AC 315** Cost Accounting (3 hours)  
**AC 316** Individual Income Tax (3 hours)  
**AC 437** Principles of Auditing (3 hours)

Hours in ACCOUNTING: 15 hours

Business Elective Hours: 6 hours

**37 Core + 15 ACCOUNTING + 6 Elective = 58 total hours**

## Management Emphasis

**BA 324** Organizational Behavior (3 hours)  
**BA 339** Human Resource Management (3 hours)  
**BA 342** International Business (3 hours)  
**BA 490** Operations Management (3 hours)

Hours in MANAGEMENT: 12 hours

Business Elective Hours: 9 hours

**37 Core + 12 MANAGEMENT + 9 Elective = 58 total hours**

## Finance Emphasis

**AC 305** Intermediate Accounting I (3 hours)  
**BA 451** Money and Banking (3 hours)  
**BA 426** Financial Analysis (3 hours)  
**BA 428** Investments (3 hours)

Hours in FINANCE: 12 hours

Business Elective Hours: 9 hours

**37 Core + 12 FINANCE + 9 Elective = 58 total hours**

### **Marketing Emphasis**

**BA 322** Advertising and Promotion (3 hours)

**BA 327** Consumer Behavior (3 hours)

**BA 342** International Business (3 hours)

**BA 427** Marketing Research (3 hours)

Hours in Marketing: 12 hours

Business Elective Hours: 9 hours

**37 Core + 12 MARKETING + 9 Elective = 58 total hours**

## **Departmental Minor**

### **Business Administration Minor: 21 total hours**

**G-BA 130** Principles of Business Management (3 hours)

**AC 202** Survey of Accounting (3 hours)

**EC 202** Survey of Economics (3 hours)

**\*G-CM 218** Business and Professional Communication (3 hours)

**BA 221** Marketing (3 hours)

**BA 315** Business Law (3 hours)

**BA 325** Financial Management (3 hours)

## **Other Business Emphases**

In addition to the prescribed majors outlined above, there are other ways in which a student may seek a major within this department.

### **Technology Major: Automotive Restoration Management**

The goal of the Automotive Restoration Management emphasis is to develop graduates who are prepared for professional pursuits and/or graduate study.

### **Art Major: Graphic Design Marketing**

## **Student-Designed Majors**

McPherson College offers students the opportunity to create their own major courses of study. Proposals for such majors must be approved by the Educational Policies Committee and must satisfy criteria for acceptable levels of academic rigor and integrity. The student-designed major section of this catalog provides more information. Students have successfully proposed such personalized programs in business-related areas such as Music Business.

## **CPA Study**

Students who are currently interested in sitting for the CPA (Certified Public Accountants) exam must meet the requirements as determined by the State Board of Accountancy. One of the requirements to sit for the CPA exam is 150 hours of college credit. McPherson College advises students pursuing a career in public accounting to complete their undergraduate degree at McPherson College and then complete a master's degree in business or accounting. For additional information, contact the chair of the business department.