

senior year, majors must attend two of the four semesters; freshman and sophomore students are encouraged to attend. Majors intending to graduate with honors must attend three of the four semesters in their junior and senior years.

394 Perspectives in Biotechnology (3). I. This course explores, within a reformed Christian framework, the historical and philosophical perspectives pertaining to the science and practice of biotechnology. Students explore the underlying assumptions of current biotechnology research as well as its social, ethical, and legal implications. They address governmental regulations affecting laboratory safety, biohazards, and containment of genetically modified organisms and patenting. Prerequisites: Senior status in the biotechnology program of concentration, Biblical Foundations I or Theological Foundations I, Developing a Christian Mind, and Philosophical Foundations.

395 Perspectives in Biology (3). F. This course examines ways in which biology has developed through conceptual and technological innovations, ways in which worldviews have informed biological concepts, the inherent limitations of the scientific enterprise, and

philosophic viewpoints held by contemporary biologists. The course will also examine how a biblically informed worldview contributes to an understanding of living systems and to the application of such understanding to societal issues, such as environmental sustainability and appropriate uses of biotechnology. Prerequisites: Senior status in the biology major program, Biblical Foundations I or Theological Foundations I, Developing a Christian Mind, and Philosophical Foundations.

396 Perspectives in Medicine (3). * F. This course is a critical study of the historical and philosophical perspectives pertaining to the science and practice of medicine with particular emphasis on the methodology, results, and implications of current medical research. Students study the medical literature towards a critical analysis of selected representative societal and ethical issues in medicine. Prerequisites: Senior status in biology or biochemistry program or permission of the instructor, Biblical Foundations I or Theological Foundations I, Developing a Christian Mind, and Philosophical Foundations.

Graduate Courses

590 Independent Study. * F, I, and S.

Business

Professors D. Cook (chair), R. Slager

Associate Professors R. Eames, R. Medema, A. Mpesha, D. Reynolds, L. Van Drunen

Assistant Professors M. Edgell, S. Van Oostenbrugge, J. Voskuil

The department has structured its major areas of study so that students may design programs that best prepare them for their chosen career fields. It offers four majors leading to a Bachelor of Arts degree — business, a group concentration in business and communication, a group concentration in the social sciences, and a group concentration involving mathematics and business. Group concentrations must form a coherent, planned program approved by an advisor. The department offers programs leading to a Bachelor of Science in Accountancy or a Bachelor of Science in Public Accountancy. The department also participates with computer science in offering a major in information systems. The department offers a minor in business.

Only one interim course may serve as an elective for any major or minor in the department, and only if the interim course is designated as an elective by the department. The department offers a variety of experiential learning options that can be integrated into any of the department's majors.

BUSINESS MAJOR

Business 160
 Business 203
 Business 204
 Business 360
 Business 363
 Business 370
 Business 380
 Business 367 or 396
 Economics 200 (1 hour)
 Economics 221
 Economics 222
 One from Economics 323-326
 Two from Business or Economics electives

Cognates

Mathematics 143, 243, or 343
 Mathematics 201
 Information Systems 171 (1 hour)

BUSINESS MINOR

Business 160
 Business 203
 Economics 221
 Economics 222
 Two Business electives

ACCOUNTING MAJOR (BSA)

Business 160
 Business 203
 Business 204
 Business 215
 Business 301
 Business 302
 Business 305
 Three from Business 306, 310, 311, or 315
 Business 350
 Business 360
 Business 370
 Business 380
 Two from Business 363, 367 or 396 and
 Economics 323-339 (may only take one
 from Business 367 or 396)
 Economics 200 (1 hour)
 Economics 221
 Economics 222

ACCOUNTING MAJOR (BSPA)

A total of 150 hours
 Includes all of the courses listed for the
 BSA plus:
 All four from Business 306, 310, 311 and
 315

Business 307
 Three from Business 363, 367 or 396 and
 Economics 323-339 (may only take one
 from Business 367 or 396)

BUSINESS/CAS GROUP MAJOR

Business 160
 Business 203
 Business 380
 Economics 221
 Economics 222
 One from Business 365, 381, or 382
 One 300 level Business or Economics elec-
 tive
 CAS 140
 CAS 352
 One from CAS 101 or 240
 Two from CAS 253, 260, 285, 305, 354, and
 399
 One from CAS 200, 248, or English 262

Cognates

Mathematics 143, 243, or 343
 Information Systems 171
 One from Information Systems 151, 153,
 221, 141, 271
 or Computer Science 104, 108 or 112

**SOCIAL SCIENCE GROUP MAJOR -
BUSINESS EMPHASIS**

Business 160
 Business 203
 Business 380
 Economics 221
 Economics 222
 One from Economics 323-343 or an ap-
 proved interim
 Four courses from one of the social sci-
 ences (sociology, psychology, political
 science or history)
 Two department electives

Cognates

Mathematics 143, 243 or 343
 Information Systems 171
 One from Information Systems 151, 153,
 221, 141, 271 or Computer Science
 104, 108 or 112

BACHELOR OF ARTS IN BUSINESS PROGRAM

The business major provides a thorough understanding of business and the context in which it operates. The business curriculum is designed to progressively develop the knowledge and skills relevant to contemporary business. Students desiring to develop additional depth in a business specialty such as marketing, human resource management, or finance are encouraged to consult with their departmental advisor.

A model program for the Bachelor of Arts in Business is:

<i>First year</i>	<i>Semester Hours</i>
Foreign Language 101 and 102	8
English 101	3
History 151 or 152	4
Mathematics 143	4
Persons in Community (Psychology 151, Political Science 110 or Philosophy 221)	3
Information Systems 171	1
Biblical/Theological Foundations I (Religion 121 or 131)	3
Business 160	3
Interim (IDIS 150)	3
Prelude (IDIS 149)	1
Foundations of Information Technology (IDIS 110)	1
<i>Second year</i>	<i>Semester Hours</i>
Foreign Language 201 and 202	8
Business 203 and 204	7
Economics 200, 221 and 222	8
Mathematics 201	4
Philosophy 153	3
Interim elective	3
<i>Third year</i>	
Business 360, 363, 370, and 380	12
Economics 323 or 324 or 325 or 326	4
Literature	3
Rhetoric in Culture	3
Biblical/Theological Foundations II	3
Interim elective	3
Health and Fitness	2
<i>Fourth year</i>	
Business 367 or 396	3
Departmental Electives	6
Global and Historical Studies	3
Physical World	4
Living World	4
The Arts	3
Cross cultural engagement	1
Open Elective	3
Health and Fitness	1

BACHELOR OF SCIENCE IN ACCOUNTANCY (B.S.A.)

The Bachelor of Science in Accountancy degree is intended for students who want to prepare for a career in accounting in the context of a Christian liberal arts education. The program requires 56 credit hours in the Departments of Business and Economics and a modified core.

This program is designed for students who are interested in a career in accounting other than public accounting (CPA). Those students interested in public accounting should refer to the next section of the catalog (Bachelor of Science in Public Accountancy). Students who enroll in this four-year program find positions in banking, industry and not-for-profit institutions.

Students qualifying in accounting with this degree and desiring to include an internship (experiential learning) should work out this program with a faculty advisor.

In addition to the specified courses from the Departments of Business and Economics, the student must complete a modified core. All core categories must be met by this degree with the exception of one year in a foreign language and one of the courses in Religion.

A model program for the Bachelor of Science in Accountancy is:

<i>First year</i>	<i>Semester Hours</i>
English 101	3
History 151 or 152	4
Mathematics 143 (or alternative mathematics cognate)	4
Philosophy 153	3
Information Systems (IS 171)	1
Religion (either Religion 121 or 131)	3
Business 160	3
Interim (IDIS 150)	3
Prelude (IDIS 149)	1
Foundations of Information Technology (IDIS 110)	1
Physical World	4
Persons in Community (Philosophy 221, Political Science 110 or Psychology 151)	3
 <i>Second year</i>	
Business 203, 204, and 215	9
Economics 200, 221 and 222	8
Literature	3
Living World	4
Rhetoric in Culture	3
Interim elective	3
Mathematics 201	4
Health and Fitness	1
 <i>Third year</i>	
Business 301, 302, 305, 370 and 380	18
Business 360	3
One from Economics 323-339 or Business 363 or 367 or 369	3
Elective	3
Interim elective	3
Global and Historical studies	3
Health and Fitness	1
 <i>Fourth year</i>	
Three from Business 306, 310, 311 and 315	12
Business 350	3
One from Economics 323-339 or Business 363 or 367 or 369	3
The Arts	3
Elective	3
Cross cultural engagement	1
Health and fitness	1

(As part of the major either Business 367 or 396 may be taken but not both)

BACHELOR OF SCIENCE IN PUBLIC ACCOUNTANCY (BSPA) PROGRAM

The BSPA (a five year program) is designed to meet the 150 hours education requirement adopted by Michigan and most other states for CPAs. It includes the course work listed above for the B.S. in Accountancy plus two additional accounting courses and the liberal arts core (with a two course reduction in the foreign language requirement). Students pursuing certification in Michigan should also take English 262 or CAS 262.

A model program for BSPA is:

<i>First year</i>	<i>Semester Hours</i>
English 101	3
Mathematics 143	4
Foreign Language	8
Information Science	2
History 151 or 152	4
Business 160	3
Persons in Community	3
Interim (IDIS 150)	3
Prelude (IDIS 149)	1
Foundations of Information Technology (IDIS 110)	1
<i>Second year</i>	
Business 203, 204, and 215	9
Economics 200, 221 and 222	8
Biblical Foundations	3
Literature core	3
Interim elective	3
Mathematics 201	4
Philosophy 153	3
Health and Fitness	1
<i>Third year</i>	
Business 301, 302, 305, and 315	16
One from Economics 323-339 or Business 363 or 367 or 369	3
Elective	3
Living World	4
Global and Historical studies	3
Interim (English 262)	3
Health and Fitness	1
<i>Fourth year</i>	
Business 306, 380, and 370	10
Business 360	
Two from Economics 323-339 or Business 363 or 367 or 369	7
The Arts	3
Cross cultural engagement	1
Health and Fitness	1
Electives	6
<i>Fifth year</i>	
Business 310, 311, and 350	11
Business 307	3
Rhetoric in Culture	3
Physical World	4
Theological Foundations	3
Electives	6

(As part of the major either Business 367 or 396 may be taken but not both)

Prerequisite for admission to the Bachelor of Science in Accountancy and Bachelor of Science in Public Accountancy major is a minimum grade of “C” (2.0) in both Business 203 and Business 204. Prerequisite for admission to all other major concentrations is a minimum grade of “C” (2.0) in Economics 221.

COURSES

Business

160 Business Foundations (3). F and S. A survey introduction to business in its economic and global contexts, its common conceptual frameworks (planning, strategy, leadership, motivation, entrepreneurship), its functional areas (marketing, accounting, finance, operations, human resources), and the critical role of management in meeting business challenges (technology, globalization, ethics, corporate social responsibility). Critical thinking is applied throughout the course using biblical concepts to evaluate business vocation, goals, theory and practice.

203 Introduction to Managerial Accounting (4). F. After a brief introduction to the principles of financial accounting and the purpose of financial statements, the course provides an introduction to managerial accounting concepts, budgeting, incremental cost and profit analysis, breakeven analysis, responsibility reporting, and the use of financial analysis for managerial decision-making. Not open to first-year students.

204 Financial Accounting (3). S. A continuation of the study of accounting. After considering the importance of generally accepted accounting principles and the study of the accounting cycle, the course emphasizes asset valuation, classification, and measurement of liabilities, and income determination. Prerequisite: Business 203.

215 Accounting Process and Methods (2). S. A study and application of accounting processes and techniques. The operations of accounting are explored in depth enabling the accounting major to apply generally accepted accounting principles to the transactions of the accounting cycle. The course will include significant exposure to computerized accounting applications and will parallel the topics covered in Business 204. Prerequisites: Business 203 and at least concurrent enrollment in Business 204. This course may not be taken as an elective in departmental majors or minors.

301 Intermediate Accounting (4). * F. A study of financial accounting theory and generally accepted accounting principles as applied to the measurement and valuation of assets and liabilities. Prerequisites: Business 204 and 215.

302 Intermediate Accounting II (4). * S. Continuation of Business 301. A study of financial accounting theory and generally accepted accounting principles as applied to the measurement and valuation of stockholders' equity, issues related to income determination, and preparation and analysis of corporate financial statements. Prerequisite: Business 301.

305 Cost Accounting (4). * F. Principles and methods of accounting for manufacturing and operating costs, with emphasis on analysis and reporting to management to facilitate planning, control, and decision-making. Prerequisites: Business 204 and Information Systems 171.

306 Income Tax (4). * F. A study of Federal income tax law and of tax cases to provide a basis for an understanding and evaluation of that law and of the rate structure. Includes the implications of income taxation for business decisions. Emphasis on taxation of individuals with limited coverage of partnerships and corporations. Prerequisite: Business 203.

307 Advanced Taxation (3). * S. A study of Federal tax law and of tax cases as they apply to corporations, partnerships, estates, and trusts. This course will analyze and evaluate the Internal Revenue Code, the IRS Regulations, and appropriate case law as the basis for understanding the law, for utilizing the law in tax planning, and for ethically interpreting the law. Tax research will be emphasized. Prerequisite: Business 306.

310 Advanced Accounting (4). * F. Preparation of consolidated financial statements, introduction to governmental and fund accounting, business insolvency and reorganization, the role of FASB and the SEC in ac-

counting. Prerequisites: Business 301 and Information Systems 171.

311 Auditing (4). * S. The theory and philosophy of auditing, including an examination of the ethical and other professional standards required of the Certified Public Accountant. Prerequisite: Completion of or concurrent registration in Business 301.

315 Accounting Systems (4). * S. A study of accounting systems, which provides information for decision-making. The course examines business structures, information needed for decision-making, internal controls in manual and computerized systems, systems development, systems controls, and ethical aspects of the computer environment. Computerized accounting applications are incorporated using accounting software and spreadsheets. Prerequisites: Business 204 and Information Systems 171.

350 Law in Business (3). * F and S. An introduction to American business law: Origins, development, legal institutions, and processes. The legal environment of business; Uniform Commercial Code and case law of business transactions; other topics selected from agency, property, partnership, corporation, regulatory, and administrative law.

351 Organizational Behavior (3). S. A consideration of psychological concepts and research related to human action in work situations, particularly organizations. The course includes discussions of the psychological processes of individuals involved in work and management (e.g., perceptual discrimination in varying tasks, strategies in problem solving, motivation for power and achievement, and effects of compensation on learning), and the social psychology of the work organization (communication patterns, decision-making processes, performance evaluation, conflict, and stress). The relationship of psychological theory and practice are analyzed through case studies of organizational experiences. Also listed as Psychology 301. Prerequisite: Business 160 and Psychology 151 or permission of the instructor.

357 Business Aspects for Engineers (2). F. An overview of the aspects of business important to engineering. Selected topics from economics, accounting, finance, marketing, management, and business law are included.

Prerequisites: Economics 151 and junior or senior standing in the engineering program.

359 Internship in Business (4). F and S. Internships involve a minimum of ten to fifteen hours of work a week in a professional setting with an approved employer-supervisor in business or nonprofit organizations. Academic work involves readings, seminars/workshops, reflective journals, and a major paper/presentation. Students may take Business 359 two times, but only one will fulfill an elective requirement in a department major. Prerequisites: Three courses in business or economics and permission of the internship coordinator.

360 Perspectives on Management (3). F and S. This course attempts to help students develop an integrated understanding of management based on God's revelation in creation and His Word. It develops this understanding through critical engagement with management perspectives of scholars and practitioners writing from both secular and Christian foundations. Prerequisites: Business 160 and Economics 151 or 221. Biblical Foundations I or Theological Foundations I, Developing a Christian Mind and Philosophical Foundations. Not open to first-year or sophomore students.

361 Health Care Administration and Economics (3). * The course develops an economic framework for understanding health care institutions and emphasizes the response of health care administrators and business professionals to current health system changes and challenges. Discussion issues include health care reimbursement and finance, health provider management and marketing strategies, business strategies for managing healthcare costs, and health care policy. Prerequisites: Economics 221 and Business 160 or permission of the instructor. Not offered 2007-2008.

363 Production and Operations Management (3). * S. A study of the management of production and operations within a business, including planning, control, and evaluation of resources, inventory, schedules, and product or service quality. Techniques for making location decisions, implementing just-in-time purchasing and production, scheduling production, and using statistical

process control (SPC) are studied. Computer applications are occasionally integrated for analysis and simulation purposes. Prerequisites: Business 160 and Mathematics 143 or its equivalent and junior level status.

365 Human Resource Management (3). * F and S. A study of the principles and problems involved in personnel management in an organization, including recruitment, selection, training, evaluation, motivation, compensation, human resource planning, career development, and collective bargaining. Prerequisites: Business 160 or permission of the instructor and junior level status.

367 Small Business Management (3). * S. An integrative study of the business management principles applicable to the challenges and opportunities unique to small businesses. The course emphasizes strategic analysis of management, marketing and financial issues facing small firms primarily from an entrepreneurial perspective. This course includes lectures, case studies and experiential learning through consulting activities with local firms. Prerequisite: Business 370 and 380; Economics 222 or permission of the instructor.

369 Global Business (3) This course is an upper level study of the environment and challenges of doing global business. It provides an overview of the importance of international business and trade in the global economy and explores the factors that influence success in international markets. Students will learn about the techniques and strategies associated with managing international business effectively. Topics include the impact of cultural and political differences on the business environment, a survey of cross-cultural concerns to businesses in a global environment, possible forms of foreign business involvement, the international monetary system, foreign exchange markets and multinational firm strategies related to the various functions of business. Prerequisites: Business 204 and 360 and Economics 222.

370 Financial Principles (3). * F and S. A study of the principles and problems of the financial management of the firm, includ-

ing such topics as stock and bond valuation, working capital management, cost of capital and capital budgeting, capital structure, and dividend policy. Prerequisites: Business 204 and Economics 221.

371 Financial Instruments and Markets (3). *S. An application of finance theory to investment instruments, including stocks, bonds, options, and futures. The course also examines the financial markets and institutions in which these instruments trade, including investment companies, funds and exchanges. Prerequisite: Business 370.

380 Marketing (3). * F and S. A study of the principles and practice of planning and controlling marketing programs, including the conception, development, pricing, promotion, and distribution of ideas, goods, services, experiences, and values that attempts to satisfy individual and organizational needs and objectives. Prerequisite: Economics 221.

381 Advanced Topics In Marketing (3). * S. A study of marketing theory, strategy and tactics. This course is research based and includes experiential learning projects. Prerequisites: Mathematics 143 and Business 380.

382 Consumer Behavior Theory and Practice (3). * An in-depth look at the processes involved when consumers purchase and use products, explanations for purchase and use, and implications for marketing research and marketing strategy. Prerequisites: Business 380, Mathematics 143, or equivalent.

390 Independent Study. F, I, and S. Prerequisite: Permission of the department chair.

396 Strategic Management (3). * S. An integrative study of strategic management, requiring contemporary, comprehensive case applications of concepts from economics, marketing, accounting, finance, management, and international business. Ethical aspects of strategic decision making are emphasized. Student teams study cases and present their analyses. This course is recommended for students wishing to understand the formulation and implementation of ethical strategies in diversified businesses. Prerequisites: 370 and 380; Economics 222 or permission of the instructor.