Within the context of EMU’s mission and philosophy, the vision of the department of business and leadership is a community of inquisitive and creative learners who, upon graduation, are prepared to succeed in meaningful and effective engagement as organizational leaders and as caring and responsible global citizens working for the common good. The unique approaches of the department prepare graduates to:

- Envision a community (local to global) where their self-interest reflects the needs of others and creation across time, distance and diversity,
- Act and lead from wholistic understanding of the broad purposes of business and organizations in society, with potential for both positive and negative impacts,
- Recognize the interconnected and critical role organizations have to address societal problems of poverty, injustice, oppression, conflict, and scarce resources,
- Demonstrate leadership as service to others, and in organizations to both internal and external stakeholders, and
- Value interdisciplinary perspectives and take integrated action to address the complexity and challenges of today and tomorrow.

The mission of the department of business and leadership at EMU is to prepare students for a life of service while being proactive participants in the marketplace, who promote the common good as responsible global citizens, and who have the skills to lead effectively in organizational settings.

The curriculum is structured to provide students with strategic values, skills, and knowledge. Values include integrity, justice, stewardship of resources, and an under-
standing of business as a service profession that is critical to God’s providential care for humankind. Relevant skills will enable graduates to lead and manage effectively; these include critical thinking, applying effective problem-solving methodologies, communicating clearly both orally and in writing, working collaboratively in diverse settings, applying financial statement analysis to the stewardship of organizational resources, and using information technology in order to achieve organizational objectives. The curriculum is designed to ensure that students gain broad knowledge of the major functional areas of business and markets, including: economics, accounting, finance, marketing, human resources, information systems, management and operations. Further, strategic leadership requires an effective integration of these areas, and integration of the broad field with others.

The study of business and leadership at Eastern Mennonite University is set in the context of the university’s comprehensive liberal arts curriculum that has a strong global perspective. Broad education in the liberal arts is critical to the development of effective organizational leaders because it enables them to respond quickly and effectively to the rapid change that characterizes contemporary society. This wholistic approach more effectively prepares professionals as opposed to technicians.

Learning experiences in the department are varied, with an increasing emphasis on collaboration and experiential learning. Course activities and assignments include case study analysis, simulation games, special projects, field experiences, guest speakers, and class discussion. Ethics and computer/technology skills are integrated throughout the curriculum. Internships in business and nonprofit organizations are encouraged for upper-level students—in good standing—to gain professional level work experience prior to graduation. Emphasis is placed on learning and utilizing analytical skills, communication skills and decision-making techniques. Strategic use of group work develops students’ ability to work effectively in a team environment.

To graduate with a departmental major, students must first earn admission to the department. This typically occurs during the spring semester of the second year, and late-entry transfer students apply for admission after their first semester at EMU. Students must have department admission to apply for an internship and several senior-level courses. Students seek admission to the department by completing an application and an interview with their advisor; they must meet the GPA requirement of 2.00 overall and 2.50 for major courses taken at EMU. Students must maintain these GPA standards to retain admission and to graduate from the department.

Many courses in the department have prerequisites; this requirement is met by earning a letter grade of C or higher on the prerequisite course before enrolling in subsequent courses (a grade of C- does not meet this requirement).

The department offers an Associate in Arts (AA) degree in business administration, the Bachelor of Arts (BA) degree in economics and international business, and the Bachelor of Science (BS) degree in all other major fields. Students have opportunity to pursue multiple majors in the department or combine their major with one or more minors. Academic advisors may counsel students on viable combinations, with encouragement to broaden their scope of study in the interest of obtaining a liberal arts education.

**Associate in Arts in Business Administration**

An associate degree is typically earned with credits completed in two academic
years. This 60 credit hour credential includes 25-29 hours from the EMU Core and the following courses from the department:

ACTG 221 Financial Accounting . . . .3
ACTG 222 Managerial Accounting . . . 3
BUAD 101 Business at EMU . . . .3
BUAD 221 Principles of Management .3
BUAD 331 Organizational Behavior . .3
CIS 211 Spreadsheet and Data Management . . . .1
CIS 251 Management Information Systems . . . 3
ECON 201 Survey of Economics . . . 3
MKTG 301 Principles of Marketing . . . 3
Open elective courses to meet 60 SHs

Major in Accounting

The major in accounting prepares students for a career in public, private, or non-profit accounting, or for graduate school. The Virginia Board of Accountancy requires applicants to pass the CPA exam and earn 150 semester hours before granting a CPA license. The Board of Accountancy also allows students to take the CPA exam upon completion of the undergraduate degree if they earned at least 24 semester hours in upper-level accounting courses. Accounting majors earn 22 semester hours in course credit and can earn the two additional semester hours by taking an accounting internship or the recommended Seminar in Accounting course.

*ACTG 433 Nonprofit and Governmental Accounting . . . .2
*ACTG 451 Auditing . . . . . . . . . . . . . . . .3
BUAD 101 Business at EMU . . . .3
BUAD 221 Principles of Management .3
BUAD 301 Quantitative Decision Making . . . .3
BUAD 411 Business Law . . . .3
CIS 211 Spreadsheet and Data Management . . . .3
CIS 251 Management Information Systems . . . 3
ECON 211 Principles of Microeconomics . . . .3
ECON 212 Principles of Macroeconomics . . . .3
FIN 440 Financial Management . . . .3
MKTG 301 Principles of Marketing . . . 3
STAT 120 Descriptive Statistics . . . .2

Major in Business Administration

The major in business administration provides a broad background for people entering a career in business or leadership in private, public, or nonprofit organizations. Job opportunities include management, marketing, banking and finance, production supervision, program management and other positions requiring skills in leadership, planning, organizing and implementation. Students are encouraged to develop an area of specialization by adding one or more minors.

Students interested in managing computer information systems should add a computer science minor to the business administration major.

*ACTG 433 Nonprofit and Governmental Accounting . . . .2
*ACTG 451 Auditing . . . . . . . . . . . . . . . .3
BUAD 101 Business at EMU . . . .3
BUAD 221 Principles of Management .3
BUAD 301 Quantitative Decision Making . . . .3
BUAD 411 Business Law . . . .3
CIS 211 Spreadsheet and Data Management . . . .3
CIS 251 Management Information Systems . . . 3
ECON 211 Principles of Microeconomics . . . .3
ECON 212 Principles of Macroeconomics . . . .3
FIN 440 Financial Management . . . .3
MKTG 301 Principles of Marketing . . . 3
STAT 120 Descriptive Statistics . . . .2
Major in Economics

Economics helps explain markets and transactions, wealth and poverty, financial events, government programs and policies, and the structure of societies. As one of the classical disciplines, economics examines many of society’s most fundamental and controversial issues and seeks to explain human behavior. The major in economics is designed for students with interests in either graduate studies (law, history, economics, business, sociology, political science, international affairs, conflict transformation, development) or immediate employment in the public or private sector.

The economics major consists of the following courses for a total of 49-50 SH:

- ACTG 221 Financial Accounting . . . . 3
- BUAD 101 Business at EMU . . . . 3
- CIS 211 Spreadsheet and Data Management . . . . 1
- ECON 211 Principles of Microeconomics . . . . 3
- ECON 212 Principles of Macroeconomics . . . . 3
- ECON 3XX Any 300 or 400 level ECON course . . . . 3
- FIN 440 Financial Management . . . . 3
- MKTG 301 Principles of Marketing . . . . 3
- MKTG 311 Marketing Research . . . . 3
- STAT 120 Descriptive Statistics . . . . 2

*ECON 311 Contemporary Economic Issues . . . . 3
*ECON 331 History of Economic Thought . . . . 3
*ECON 341 Intermediate Microeconomics . . . . 3
*ECON 342 Intermediate Macroeconomics . . . . 3
*ECON 401 Development Economics . . . . 3
*ECON 411 International Economics . . . . 3
PXD 375 Globalization and Justice . . . . 3
STAT 120 Descriptive Statistics . . . . 2
STAT 220 Inferential Statistics . . . . 2
STAT 230 Regression and ANOVA . . . . 2

BUAD 301 Quantitative Decision Making OR
MATH 350 Linear Algebra . . . . 3
MATH 150 Elements of Calculus . . . . 3
OR MATH 185 Calculus I . . . . 4

Major in International Business

The major in international business is designed to prepare students for a management career in the international environment. It is grounded in an interdisciplinary approach in which the understanding of social structure, language, religion, and culture—in addition to a wide range of business skills—are seen as essential to the success of international business. International business majors are required to take part in cross-cultural experience in an international setting in order to develop skills in cross-cultural understanding, living and communication.

The international business major consists of the following courses for a total of 51 SH:

- ACTG 221 Financial Accounting . . . . 3
- ACTG 222 Managerial Accounting . . . . 3
- BUAD 101 Business at EMU . . . . 3
- BUAD 221 Principles of Management . . . . 3
- BUAD 331 Organizational Behavior . . . . 3
- BUAD 461 Strategic Leadership in Organizations . . . . 3
CIS 211 Spreadsheet and Data Management .................. 1
CIS 251 Management Information Systems .................. 3
ECON 201 Survey of Economics .................. 3
*ECON 401 Development Economics 3
*ECON 411 International Economics 3
FIN 440 Financial Management .................. 3
MKTG 301 Principles of Marketing .................. 3
PXD 375 Globalization and Justice .................. 3
REL 223 World Religions .................. 3
STAT 120 Descriptive Statistics .................. 2
Any foreign language course beyond core .................. 3

Choose one of the following courses:
CCHIS any History course from cross-cultural experience .................. 3
*HIST 432 History of the Middle East .................. 3
*POL 230 International Norms and Institutions .................. 3
*PPX 371 Peace and Security in East Asia .................. 3
*SPAN 370 Hispanic American Civilization .................. 3

Major in Marketing
This major prepares graduates for marketing jobs and careers in businesses, nonprofits, NGOs, and higher education. Students will learn the impact marketing has on larger cultural forces and as a significant dimension of social change, advocacy and getting unique and challenging messages into the social dialogue. The marketing major consists of a common core (40 SH) and then one of two tracks (8-9 SH) for a total of 48-49 SH. The media and design track teaches a set of skills that enable students to create media forms ranging from the single image, to visual and text campaigns and longer form video storytelling. In addition to learning the technical skills of design, the management track prepares students for leadership and oversight roles of the marketing process.

The marketing major consists of the following courses for a total of 48-49 SH:
BUAD 221 Principles of Management .................. 3
CIS 211 Spreadsheet and Data Management .................. 1
MKTG 301 Principles of Marketing .................. 3
MKTG 311 Marketing Research .................. 3
*MKTG 321 Consumer Behavior .................. 3
*MKTG 330 Sales/E-Commerce .................. 3
MKTG 410 Strategic Marketing Management .................. 3
STAT 120 Descriptive Statistics .................. 2
VACA 141 Foundations of Design .................. 4
VACA 151 Photography I .................. 2
VACA 142 Graphic Design I .................. 2
VACA 242 Graphic Design II .................. 2
VACA 344 Web Design and Social Media .................. 4
VACA 381 Cinema and Visual Theory .................. 2
WRIT 210 News and Feature Writing .................. 3

Management Track
ACTG 221 Financial Accounting .................. 3
BUAD 101 Business at EMU .................. 3
BUAD 461 Strategic Leadership in Organizations .................. 3

Media and Design Track
VACA 252 Photography II .................. 4
VACA 345 Advanced Photoshop .................. 4

Major in Organizational Leadership
The Organizational Leadership major prepares students for management of human capital and organizational systems. The major emphasizes the development of leadership and interpersonal skills in the context of leading organizations in dynamic conditions. Career opportunities for graduates include entry-level leadership roles in organizations, including team, program, and project management, or in human resource departments.
### Major in Organizational Leadership

The organizational leadership major consists of the following courses for a total of 46 SH:

<table>
<thead>
<tr>
<th>Course Code</th>
<th>Course Name</th>
<th>SH</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACTG 221</td>
<td>Financial Accounting</td>
<td>3</td>
</tr>
<tr>
<td>ACTG 222</td>
<td>Managerial Accounting</td>
<td>3</td>
</tr>
<tr>
<td>BUAD 101</td>
<td>Business at EMU</td>
<td>3</td>
</tr>
<tr>
<td>BUAD 221</td>
<td>Principles of Management</td>
<td>3</td>
</tr>
<tr>
<td>BUAD 331</td>
<td>Organizational Behavior</td>
<td>3</td>
</tr>
<tr>
<td>BUAD 411</td>
<td>Business Law</td>
<td>3</td>
</tr>
<tr>
<td>BUAD 461</td>
<td>Strategic Leadership in Organizations</td>
<td>3</td>
</tr>
<tr>
<td>CIS 211</td>
<td>Spreadsheet and Data Management</td>
<td>1</td>
</tr>
<tr>
<td>CIS 251</td>
<td>Management Information Systems</td>
<td>3</td>
</tr>
<tr>
<td>ECON 201</td>
<td>Survey of Economics</td>
<td>3</td>
</tr>
<tr>
<td>ECON XXX</td>
<td>Any 300 or 400 level ECON course</td>
<td>3</td>
</tr>
<tr>
<td>LEAD 300</td>
<td>Leadership Theory and Practice</td>
<td>3</td>
</tr>
<tr>
<td>MKTG 301</td>
<td>Principles of Marketing</td>
<td>3</td>
</tr>
<tr>
<td>BUAD 321</td>
<td>Human Resource Management</td>
<td></td>
</tr>
<tr>
<td>BUAD 431</td>
<td>Seminar in Human Resource Management</td>
<td></td>
</tr>
</tbody>
</table>

Choose 6 SH in courses from this list:

<table>
<thead>
<tr>
<th>Course Code</th>
<th>Course Name</th>
</tr>
</thead>
<tbody>
<tr>
<td>PSYC 221</td>
<td>Social Psychology</td>
</tr>
<tr>
<td>PSYC 231</td>
<td>Applied Behavior Analysis</td>
</tr>
<tr>
<td>PSYC 301</td>
<td>Psychology of Interpersonal Relationships</td>
</tr>
<tr>
<td>PSYC 351</td>
<td>Positive Psychology</td>
</tr>
<tr>
<td>PXD 341</td>
<td>Mediation and Facilitation</td>
</tr>
</tbody>
</table>

### Minor in Accounting

This minor is designed for students who have an interest in developing specialized accounting skills but are not planning to enter public accounting.

The accounting minor consists of the following courses for a total of 18 SH:

<table>
<thead>
<tr>
<th>Course Code</th>
<th>Course Name</th>
<th>SH</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACTG 221</td>
<td>Financial Accounting</td>
<td>3</td>
</tr>
<tr>
<td>ACTG 222</td>
<td>Managerial Accounting</td>
<td>3</td>
</tr>
</tbody>
</table>

### Major in Recreation Leadership and Sport Studies

This program prepares students for entry-level positions in a variety of fitness related careers, including commercial, municipal, corporate, or campus recreation, strength and conditioning coach or trainer, sports club management, athletic administration, sports promotion and marketing, and arena/stadium management. Each student will complete an EMU minor of their choice to provide focus in an area of personal interest. In addition to the required minor, the recreation leadership and sports studies major consists of the following courses for a total of 41 SH:

<table>
<thead>
<tr>
<th>Course Code</th>
<th>Course Name</th>
<th>SH</th>
</tr>
</thead>
<tbody>
<tr>
<td>BUAD 101</td>
<td>Business at EMU</td>
<td>3</td>
</tr>
<tr>
<td>BUAD 221</td>
<td>Principles of Management</td>
<td>3</td>
</tr>
<tr>
<td>CIS 211</td>
<td>Spreadsheet and Data Management</td>
<td>1</td>
</tr>
<tr>
<td>PE 101</td>
<td>Introduction to Health, Physical Education and Recreation</td>
<td>3</td>
</tr>
<tr>
<td>PE 301</td>
<td>Adapted Physical Education</td>
<td>3</td>
</tr>
<tr>
<td>PE 302</td>
<td>Motor Learning</td>
<td>2</td>
</tr>
<tr>
<td>PXD 341</td>
<td>Mediation and Facilitation</td>
<td>3</td>
</tr>
<tr>
<td>REC 205</td>
<td>Recreation and Sport Leadership</td>
<td>2</td>
</tr>
<tr>
<td>REC 211</td>
<td>Sophomore Practicum</td>
<td>1</td>
</tr>
<tr>
<td>REC 305</td>
<td>Risk Management in Recreation and Sport</td>
<td>3</td>
</tr>
<tr>
<td>REC 309</td>
<td>Recreation and Sport Program and Event Planning</td>
<td>3</td>
</tr>
<tr>
<td>REC 402</td>
<td>Facility Design and Supervision</td>
<td>2</td>
</tr>
<tr>
<td>REC 405</td>
<td>Recreation and Sport Administration</td>
<td>3</td>
</tr>
<tr>
<td>REC 411</td>
<td>Senior Internship</td>
<td>4</td>
</tr>
<tr>
<td>PEG 118</td>
<td>Lifeguarding (or satisfied by outside certification) OR</td>
<td></td>
</tr>
<tr>
<td>HE 201</td>
<td>First Aid (or satisfied by outside certification)</td>
<td>1</td>
</tr>
</tbody>
</table>

Choose two of the following courses:

<table>
<thead>
<tr>
<th>Course Code</th>
<th>Course Name</th>
</tr>
</thead>
<tbody>
<tr>
<td>PEM 141</td>
<td>Teaching Individual Sports</td>
</tr>
<tr>
<td>PEM 142</td>
<td>Teaching Team Sports</td>
</tr>
<tr>
<td>PEM 143</td>
<td>Princ. of Fitness Cond. Strength Training</td>
</tr>
<tr>
<td>PEM 144</td>
<td>Experiential Education and Recreation Games</td>
</tr>
</tbody>
</table>

### Minor in Accounting

This minor is designed for students who have an interest in developing specialized accounting skills but are not planning to enter public accounting.

The accounting minor consists of the following courses for a total of 18 SH:

<table>
<thead>
<tr>
<th>Course Code</th>
<th>Course Name</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACTG 221</td>
<td>Financial Accounting</td>
</tr>
<tr>
<td>ACTG 222</td>
<td>Managerial Accounting</td>
</tr>
</tbody>
</table>

82 • Business and Leadership
Minor in Business Administration

This minor is designed for students who want to develop a broad set of management skills to complement another major. It is especially valuable to strengthen programs in environmental science, pre-professional health sciences, social work, development, economics, marketing, visual and communication arts, and recreation leadership. Students must receive a grade of C or above in BUAD 101 Business at EMU and in BUAD 221 Principles of Management prior to enrolling in other courses in the minor.

The business administration minor consists of the following courses for a total of 18 SH:

ACTG 221 Financial Accounting ........................................... 3
BUAD 101 Business at EMU ........................................... 3
BUAD 221 Principles of Management ........................................... 3
ECON 201 Survey of Economics ........................................... 3
MKTG 301 Principles of Marketing ........................................... 3
*BUAD 321 Human Resource Management OR
BUAD 331 Organizational Behavior ........................................... 3

Minor in Economics

The economics minor is attractive to students who seek to supplement their major with an economic perspective. This minor is of particular interest to students majoring in environmental science, peacebuilding and development, social work, history, pre-law, business, the health professions and similar programs.

The economics minor consists of the following courses for a total of 18 SH:

ECON 211 Principles of Microeconomics ........................................... 3
ECON 212 Principles of Macroeconomics ........................................... 3
*ECON 341 Intermediate Microeconomics ........................................... 3
*ECON 342 Intermediate Macroeconomics ........................................... 3
ECON XXX any 300 or 400-level ECON course ........................................... 3

Choose one of the following courses:
PXD 375 Globalization and Justice ........................................... 3
ECON XXX additional ECON elective (300+) ........................................... 3
ACTG, BUAD, CIS, FIN, or MKTG elective (200+) ........................................... 2-3

Minor in Human Resource Management

The human resource management minor prepares students to work with the people systems of organizations and is a helpful complement to any field or major. It is designed for students who want to work in the increasingly strategic and complex functions of job analysis and planning, staffing (recruiting, selecting, and hiring), performance management, and training and development.

The human resource management minor consists of the following courses for a total of 18 SH:

BUAD 221 Principles of Management ........................................... 3
*BUAD 321 Human Resource Management ........................................... 3
BUAD 331 Organizational Behavior ........................................... 3
*BUAD 431 Seminar in Human Resource Management ........................................... 3
PXD 341 Mediation and Facilitation ........................................... 3

Choose one of the following courses:
PSYC 221 Social Psychology ........................................... 3
PSYC 231 Applied Behavior Analysis ........................................... 3
*PSYC 351 Positive Psychology ........................................... 3
Minor in Leadership

Nearly all working professionals with a bachelor’s degree end up in organizational leadership roles. This minor prepares graduates to serve and lead in their own professional field area, regardless of university major or working career. This interdisciplinary minor starts with a small foundational core and then branches to discipline-specific leadership courses.

The leadership minor consists of the following courses for a total of at least 18 SH:

- BUAD 221 Principles of Management 3
- LEAD 300 Leadership Theory and Practice 3

Choose three of the following courses:
- *BUAD 321 Human Resource Management 3
- BUAD 331 Organizational Behavior 3
- BUAD 461 Strategic Leadership in Organizations 3
- *CHST 372 Church Leadership for Transformation 3
- *ENVS 325 Environmental Ethics 2
- *ENVS 365 Environmental Risk and Policy 2
- PSYC 221 Social Psychology 3
- PSYC 231 Applied Behavior Analysis 3
- PSYC 301 Psychology of Interpersonal Relationships 3
- *PSYC 351 Positive Psychology 3
- PXD 341 Mediation and Facilitation 3
- REC 205 Recreation and Sport Leadership 2

Choose one of the following courses:
- ENVS 429 Environmental Sustainability Internship 3
- ENVS 430 Environmental Sustainability Capstone 2
- LEAD 281 Leadership Practicum 1
- LEAD 481 Leadership Internship 1-3
- NURS 437 Professionhood III 3
- PSYC 483 Psychology Internship II 2
- PXD 441 Leadership Practicum 1

Minor in Marketing

The field and practice of marketing sits at the intersection of business and design; EMU’s marketing minor introduces students to both fields. Students will learn the impact marketing has on larger cultural forces and a contributing factor in social change, advocacy and getting unique and challenging messages into the social dialogue.

The marketing minor consists of the following courses for a total of 18-19 SH:

- MKTG 301 Principles of Marketing 3
- VACA 141 Foundations of Design 4

Choose two of the following courses:
- MKTG 311 Marketing Research 3
- *MKTG 321 Consumer Behavior 3
- *MKTG 330 Sales/E-Commerce 3
- MKTG 410 Strategic Marketing Management 3

Choose a minimum of 5 SH from the following courses:
- VACA 151 Photography I 2
- VACA 142 Graphic Design I 2
- VACA 242 Graphic Design II 2
- VACA 344 Web Design and Social Media 4
- VACA 354 Conservation Photography 4
- VACA 381 Cinema and Visual Theory 2
- WRIT 210 News and Feature Writing 3

Minor in Nonprofit Management

Many EMU graduates serve in nonprofit management roles. This minor provides a basic toolkit for preparing to serve and lead in non-profit organizations.

The nonprofit management minor consists of the following courses for a total of 18-19 SH:

- ACTG 221 Financial Accounting 3
- BUAD 221 Principles of Management 3
- CIS 211 Spreadsheet and Data Management 1
Choose one of the following courses:
PXD 151 Exploring Conflict and Peace .................................. 3
PXD 225 Theories of Social Change .................................. 3
PXD 365 Social and Political Economy .......................... 3
PXD 375 Globalization and Justice .................................. 3

Choose one of the following courses:
BUAD 465 Project Management and Grant Writing ............... 3
BUAD 471 Topics: Nonprofit Management .......................... 3
*PXD 451 Program Evaluation .................................... 3

Choose two of the following courses (5-6 SH):
*ACTG 433 Nonprofit and Governmental Accounting ............ 2
*BUAD 321 Human Resource Management .......................... 3
BUAD 331 Organizational Behavior .................................. 3
*BUAD 431 Seminar in Human Resource Management ............. 3
PXD 151 Exploring Conflict and Peace .................................. 3
PXD 225 Theories of Social Change .................................. 3
PXD 365 Social and Political Economy .......................... 3
PXD 375 Globalization and Justice .................................. 3

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**Accounting (ACTG)**

**221 Financial Accounting**

A first course in accounting for business majors and minors as well as a useful introduction to accounting principles and practices and to interpreting financial statements for students in all majors. No background in accounting is assumed. The course includes a description and derivation of financial statements prepared by accountants and a discussion of a conceptual framework which provides rationale for accounting practices.

**222 Managerial Accounting**

This course provides a conceptual understanding of the elements of accounting for management planning, budgeting, control and decision-making. Topics include cost behavior, cost systems, CVP analysis, activity-based costing/management, and capital budgeting. Prerequisite: ACTG 221.

**321 Intermediate Accounting I**

A comprehensive study of the methods of financial accounting. Special emphasis is given to the theoretical basis for accounting. Topics include: time value of money, financial statements, accounting cycle, and accounting for current assets. Prerequisite: ACTG 222 and competency in Excel. (Fall 2019)

**322 Intermediate Accounting II**

Continuation of ACTG 321. Continued study of theory covering such topics as fixed assets, current and long-term liabilities, investments, error analysis, revenue recognition, and statement of cash flow. Prerequisite: ACTG 321. (Spring 2020)

**341 Cost Accounting**

Methods and procedures of ascertaining and distributing the costs of production materials, labor and overhead, the securing of unit costs under job order, and process methods of production. Prerequisite: ACTG 222 and competency in Excel. (Spring 2020)

**421 Federal Income Tax**

Emphasis on income tax provisions as they relate to individuals. There is some emphasis on tax provisions affecting businesses. Prerequisite: ACTG 222. (Fall 2018)
**422 Intermediate Accounting III**  
Continuation of ACTG 322. Topics covered are issues related to intangible assets, income tax accounting, accounting for leases, shareholder equity, dilutive securities and an introduction to some advanced accounting topics. Prerequisite: ACTG 322. (Fall 2018)

**432 Advanced Accounting**  
A study of advanced accounting procedures as they apply to business combinations. Other topics include partnership accounting and foreign currency transactions including hedging and foreign currency financial statement translation. Prerequisite: ACTG 422 (Spring 2019)

**433 Nonprofit and Governmental Accounting**  
Emphasizes accounting issues unique to nonprofit organizations, including non-exchange transactions and lack of ownership interest. Content coverage also includes accounting and reporting for state and local governments and other nongovernmental organizations (NGOs). (Spring 2019)

**445 Seminar in Accounting**  
This course is the culmination of theory, designed to synchronize concepts learned in the accounting curriculum while incorporating practical application. Taken during the senior year, this course will focus on current issues in accounting and best practices in industry through cases, simulations, research, and community engagement. (Spring 2020)

**451 Auditing**  
Study of the work of an accountant as it relates to the examination and attesting to the reliability of management's financial reports. Topics include standards, legal liability, internal control, sampling, evidence and the auditor's report. Prerequisite: ACTG 321. (Spring 2019)

**481 Accounting Internship**  
Work experience designed to integrate practice and theory and to give accounting majors insight into current policies, procedures and problems in all types of organizations. Frequent consultation with and written reports to the faculty advisor guide the student’s experience. Travel and personal expenses are the student’s responsibility. Can be done during the summer. Grading is on a Pass/Fail basis. This is highly recommended for accounting majors. Prerequisite: admission to the department and junior or senior standing; application at least one semester in advance; and a major GPA of at least 2.7.

**499 Independent Study/Research**  
Supervised readings and/or research in accounting. Oral or written examinations and presentation of findings may be required.

### Business Administration (BUAD)

**101 Business at EMU**  
An introductory course to understand the function of and leadership in business and organizations. It provides information on the functioning and expectations of the organizations in society while having students consider how their skills and abilities can be developed and utilized in the organizational setting. The course will focus on development of specific skills in written and oral communication, and business etiquette. Corequisite WRIT 130.
111 Exploring Business 3
An introductory course in business administration. Provides students with a basic understanding of business and leadership and the role they play in American society. Provides a brief overview of all major functional areas of business. This course is recommended for non-majors or students considering a major in the department. Corequisite WRIT 130.

221 Principles of Management 3
This course provides an introduction to the principles and practices of management. Management is examined in its major functions: planning, leading, organizing and controlling. Examples from businesses and other organizations are reviewed to understand how these principles apply. Other courses in the curriculum build on the knowledge and understanding developed in this course.

301 Quantitative Decision Making for Business 3
An examination of quantitative techniques used in managerial decision making. Topics include use of probability distributions, forecasting, inventory planning, decision tables, decision trees, linear programming and networks. The course will emphasize applications using computer spreadsheets and software. Prerequisites: STAT 120, CIS 211, and admission to the department.

*321 Human Resource Management 3
This course evaluates the primary personnel and human resource management functions and activities. Topical studies include recruiting, selecting, hiring and evaluating employees. Attention is also given to thorough job analysis, writing job descriptions and managing effective wage and salary programs. The course objective is to assist the student in becoming an effective line manager or human resource specialist. Prerequisite: BUAD 221. (Spring 2020)

331 Organizational Behavior 3
This course studies the management of human behavior in organizations. Behavioral topics include group dynamics, motivation, communication, ethical leadership, self-managed teams, and sustainability. Management topics include a review of managerial functions, planning and decision-making techniques, and organizational design. This course relies heavily on the case study method and effective communications skills to equip students for managerial and leadership roles. Prerequisite: BUAD 221 or PSYC 221.

411 Business Law 3
This course is designed to give students a working knowledge of important legal issues that affect the rights and responsibilities of American business persons and organizations. Students will develop an appreciation for the interrelationship between ethics, law and business decision-making. Students will develop an understanding of the foundation of the legal system as it relates to business; the law on management of the workforce; and the various dispute resolution alternatives.

*431 Seminar in Human Resource Management 3
This course helps students to acquire basic knowledge about the legal relationships between employer and employee and understand the potential impact of each. Students will learn parameters for selecting, testing, disciplining and discharging employees; understand and apply federal and state laws against discrimination and harassment; and be prepared to follow government regulation of the workplace, including minimum and maximum wage hours, safety, health, compensation for injuries, and pension and health benefits. Prerequisite: BUAD 221 or consent of the instructor (Fall 2018)
461 Strategic Leadership in Organizations
Strategic Leadership in Organizations is a capstone course, intended to draw upon content learned in previous courses, such as management, accounting and finance, and marketing. It is primarily a course in business values and strategy and is designed to teach analytical thinking while understanding concepts of business strategy and competition. Important themes include effective and ethical leadership, sustainable business strategy and the role of organizational values. Prerequisite: Senior standing and departmental admission.

465 Project Management and Grant Writing
Most organizations accomplish their mission and manage much of their work through projects. This requires specific skills to manage not only individual projects but often a complex web of multiple and interrelated programs, working skillfully with diverse stakeholders, against demanding deadlines, and with limited resources. Students will improve their capacity to balance the art and science of managing projects by building technical competencies and adopting best practices of leadership and management, all through an integrated lens of leadership for the common good.

471 Topics in Business
Special topics courses are offered based on student and/or faculty interest, or to address significant contemporary issues in the field. Topics that have in the past been offered or considered include: entrepreneurship, microfinance, money and banking, and social media marketing.

481 Business Internship
Work experience designed to integrate practice and theory, to give business administration majors insight into current policies, procedure, and problems in all types of organizations. Frequent consultation with and written reports to the faculty advisor guide the student's experience. Travel and personal expenses are the student's responsibility. Can be taken during the summer. Grading is on a Pass/Fail basis. This is highly recommended for business administration majors. Prerequisite: Admission to the department, junior or senior standing, and a major GPA of at least 2.7. The internship director must approve the internship before it commences.

499 Independent Study/Research
Supervised readings and/or research in business. Oral or written examinations and presentation of findings may be required.

Computer Information Systems (CIS)

211 Spreadsheet and Data Management
Organizing, managing, and communicating data is critical in organizations today. Leaders and researchers with sound knowledge of the information contained in their data are better equipped to make strategic decisions and answer the complex questions in their discipline. This course provides a requisite skillset for using spreadsheet applications (Microsoft Excel and Google Sheets) for data analysis and a deeper set of tools for broad information management. This course is relevant to students of any major where data management and statistical analysis is helpful in their field.
251 Management Information Systems  
An introduction to information resources within the context of an organization. The course focuses on the ways in which technology enables business to function more efficiently. Topics include the strategic importance of information, the technical components of information systems, and the business value created by using information systems. Prerequisites or co-requisites: BUAD 221 and CIS 211.

Economics (ECON)

201 Survey of Economics  
An introductory economics course to help students understand economic policy and how/why goods and services are produced, distributed, and consumed. In addition to learning the tools and methods of economic analysis, this course examines the mechanisms, controls, and limits of economic activity in society and the interplay between markets, governments, and nature. Economics is a field and discipline (like sociology or psychology) that tries to explain why people, governments and countries do what they do; consequently, it is an important part of a liberal arts education. This is an introductory economics course for non-economics majors.

211 Principles of Microeconomics  
An introduction to the forces affecting the production, distribution and consumption of goods and services by households and businesses and their interaction with government. It also examines the strengths and limitations of the market system.

212 Principles of Macroeconomics  
An introduction to economics as a way of thinking with a focus on understanding how the economy as a whole functions. Major topics include economic growth, unemployment, and inflation in a mixed market system.

*300 Environmental and Ecological Economics  
Students will study many of the “gifts of nature” and how these scarce resources are used, and sometimes abused, by human activity. Students will review a wide variety of topics, primarily through the lens of economic analysis, learning the methods and tools necessary to measure resource flow and value. Most ecological issues, however, are inherently interdisciplinary; therefore social, political, scientific, moral, and theological perspectives will also be part of integrated learning. Integrated throughout the course will be filters to discover how markets allocate natural resources, why and how governments intervene in markets on environmental grounds, the appropriateness and effectiveness of public policies in this area, and testing knowledge and learning against benchmarks of overall and global sustainability. Prerequisite: ECON 201 or ECON 211 or ECON 212, or consent of the instructor. (Spring 2019)

*311 Contemporary Economic Issues  
This course examines the economic aspects of contemporary and controversial issues with social, political, and/or environmental implications. Topics may include deficits and debt, social security, the environment and energy policy, and healthcare, among others. Students will use economic theory, tools, and empirical analysis to identify, compare, and debate policy options that address the many dimensions of these issues while they also refine their own positions and arguments. Prerequisite: ECON 201 or ECON 211 or ECON 212, or consent of the instructor. (Spring 2020)
**331 History of Economic Thought**
Survey of the various perspectives and writers on the development of economic thought. Examines the historical context from which the various perspectives arose and the role each played in shaping contemporary economic views. Prerequisite: ECON 201 or ECON 211 or ECON 212 or consent of instructor. (Spring 2020)

**341 Intermediate Microeconomics**
Intermediate level analysis of supply and demand and the role of the price mechanism in organizing economic activity. Includes an evaluation of efficiency and equity issues. Prerequisite: ECON 201 or ECON 211. (Fall 2018)

**342 Intermediate Macroeconomics**
Intermediate level analysis of the determinants of national income, output, employment, interest rates and the price level. Examines problems and policies related to unemployment, inflation, growth, and debt within the global economy. Prerequisite: ECON 201 or ECON 212. (Spring 2019)

**401 Development Economics**
An investigation into the choices of low-income countries that seek development and growth. Explores theories of development and underdevelopment. Tools of economic analysis are applied to development issues. Prerequisite: ECON 201 or ECON 211 or ECON 212. (Fall 2019)

**411 International Economics**
A study of the theory and methods of international trade and how trade is financed emphasizing the applied aspects of trade policy. Examines the causes and consequences of free trade and trade barriers, foreign exchange, factor movements, financial markets and instruments, and balance of payments. Prerequisites: ECON 201 or ECON 211 and ECON 212. (Spring 2019)

**481 Economics Internship**
Work experience designed to integrate practice and theory, to give economics majors insight into current policies, procedure, and problems in all types of organizations. Frequent consultation with and written reports to the faculty advisor guide the student's experience. Travel and personal expenses are the student's responsibility. Can be taken during the summer. Grading is on a Pass/Fail basis. This is highly recommended for economics majors. Prerequisite: Admission to the department, junior or senior standing, and a major GPA of at least 2.7. The internship director must approve the internship before it commences.

**499 Independent Study/Research**
Supervised readings and/or research in economics. Oral or written examinations and presentation of findings may be required.

**Finance (FIN)**

**289 Investment Club**
Introductory to advanced levels, students will learn about personal investing within the broad context of personal finance and stewardship of money resources. Students with little to no background will start with the basics, while more advanced students work independently on instructor-guided projects at their unique level of understanding and interest. This course may be taken up to two times for credit, and more with audit. While Investment Club is open to students of all majors and levels, it is especially encouraged for juniors and seniors as preparation for their next phase of life and career.
440 Financial Management 3
An introductory course in the theory and practice of corporate financial management. Topics covered include the role and function of financial markets, interest rates, time value of money, valuation of financial assets, capital budgeting analysis, cost of capital, risk and return, capital structure decision, dividends and working capital management. Prerequisites: ACTG 222, CIS 211 (or current enrollment), EMU core MATH requirement completed, and admission to the department.

Leadership (LEAD)

281 Leadership Practicum 1
This is an opportunity for students to explore leadership and gain limited practical experience in an organizational or team setting. Students will log at least 40 contact hours and complete some reflective written reports. Travel and personal expenses are the student’s responsibility. Can be taken during the summer. Graded on a Pass/Fail basis.

300 Leadership Theory and Practice 3
This course will focus on understanding leadership from theoretical and personal perspectives. From the theoretical perspective, it reviews historic and current thought on leadership including how power and identity influence leadership perceptions. From the personal perspective, students will develop their identity as a leader through reflecting on their own gifts, skills and leadership experiences in a practice setting.

481 Leadership Internship 1-3
Work experience designed to integrate practice and theory, to give LEAD majors insight into current policies, procedure, and problems in all types of organizations. Frequent consultation with and written reports to the faculty advisor guide the student’s experience. Travel and personal expenses are the student’s responsibility. Can be taken during the summer. Grading is on a Pass/Fail basis. This is highly recommended for LEAD majors. Prerequisite: Admission to the department, junior or senior standing, and a major GPA of at least 2.7. The internship director must approve the internship before it commences.

499 Independent Study/Research 1-3
Supervised readings and/or research in leadership. Oral or written examinations and presentation of findings may be required.

Marketing (MKTG)

301 Principles of Marketing 3
An introduction to marketing. Topics include market creation, product development, channels of distribution, consumer behavior, pricing, advertising, sales and marketing research. Aspects of international marketing and service marketing are included.

311 Marketing Research 3
Examines a scientific approach to confirmatory and exploratory research and its application to business. Topics include research design, secondary and primary data collection, measurement and scaling concepts, survey techniques, sampling procedures, and data analysis using both descriptive and inferential statistics. Prerequisites: STAT 120 and CIS 211.
**321 Consumer Behavior**  3
A comprehensive study of behavioral models and concepts designed to help understand, evaluate, and predict consumer behavior. Deepens a student’s knowledge about consumer psychology and applies the knowledge from the perspective of a marketing manager. Stresses analytical thinking about consumer psychology and prediction of how marketing tactics may influence demand for products and services. Prerequisite MKTG 301. (Spring 2020)

**330 Sales/E-Commerce**  3
This course explores the dynamic realities and implications of sales and electronic commerce (e-commerce) from a marketer’s perspective. Students learn a wide range of electronic commerce issues and platforms for marketers as a foundation for continuous and emerging learning in the dynamic e-commerce environment. Prerequisite MKTG 301. (Spring 2021)

**410 Strategic Marketing Management**  3
This course takes a broad leadership view of the principles and practices of marketing. Topics include marketing structure, channels of distribution, consumer behavior, pricing, advertising, industrial marketing, telemarketing and marketing research. Aspects of international marketing and service marketing are included. Consumer behavior topics include psychological, sociological and anthropological variables that influence consumer motivation and actions. Prerequisite: MKTG 301.

**481 Marketing Internship**  1-3
Work experience designed to integrate practice and theory, to give marketing majors insight into current policies, procedure, and problems in all types of organizations. Frequent consultation with and written reports to the faculty advisor guide the student’s experience. Travel and personal expenses are the student’s responsibility. Can be taken during the summer. Grading is on a Pass/Fail basis. This is highly recommended for marketing majors. Prerequisite: Admission to the department, junior or senior standing, and a major GPA of at least 2.7. The internship director must approve the internship before it commences.

**499 Independent Study/Research**  1-3
Supervised readings and/or research in marketing. Oral or written examinations and presentation of findings may be required.

**Recreation (REC)**

**205 Recreation and Sport Leadership**  2
This course focuses on the study and practice of leadership styles and direct leadership techniques for conducting organized recreation and sport programs for all ages.

**211 Sophomore Practicum**  1
This is an opportunity for majors to explore involvement in the fields of recreation leadership and sport promotion, youth ministry, or kinesiology and sport science. A seasonal-level employment or volunteer position will be secured, with a suggested clock-hour involvement of fifty hours. Options include working in a university or high school athletic department, counseling at a summer camp, high school or university athletic training operation, or a physical therapy or adult fitness facility. Assignments will include several reflective exercises asking the student to explore characteristics of the profession and personal suitability to the field.
305 Risk Management in Recreation and Sport 3
Proactive approach to managing risks associated with conducting recreation and sport related programs. This course will emphasize safety as a foundation of quality program planning. The topics include legal concepts related to specific managerial functions, impacts on functions in recreation and sport environments that result in more efficient and successful operation and protection for the organization.

*309 Recreation and Sport Program and Event Planning 3
The course focuses on the principles and approaches to planning and implementing recreation and sport programs and events. A philosophical and practical basis for preparing a variety of recreation programs will be covered. Non-majors by instructor permission only. (Spring 2020)

*402 Facility Design and Supervision in Sports and Recreation 2
This class follows the facility planning and design process, from establishing and defining the need, to programmatic prioritization, to blueprint and specification development. Issues of supervision, management, and cost are considered. Applications will be for commercial and non-profit organizations; planning for both outdoor and indoor areas are addressed. (Fall 2018)

405 Recreation and Sport Administration 3
The course focuses on organization and administration practices such as budgeting and purchasing, office management, annual reports, supervision of personnel, working with boards and volunteer leaders.

411 Senior Internship 4
This course is the culminating professional development experience for recreation leadership and sport studies majors. The involvement consists of a pre-professional or entry-level position in a related organization or agency, preferably emphasizing the student’s specialty or concentration. The time commitment is a minimum of 10 weeks and 200 hours. Assignments include a personal journal, a time log, and various reflective pieces asking the student to apply theory to practice, and evaluate personal suitability to the field. An on-site supervisor conducts monitoring and evaluation, with an EMU faculty assigned as institutional liaison. Prerequisites: Senior status and departmental approval.

499 Independent Study/Research 1-3
Supervised readings and/or research in recreation leadership. Oral or written examinations and presentation of findings may be required.

*Indicates courses offered in alternate years.