BUSINESS ADMINISTRATION

Huijian Dong, Xiaomin Guo, Krishnan Ramaya, John Suroviak, Gibran Zogbi

A major in business administration prepares students to enter a wide range of careers in business and in the public sector or to enter graduate programs. The degree develops broadly educated individuals who are flexible, skilled at solving problems, aware of a diversity of viewpoints and responsive to rapidly changing environments. Students majoring in business administration plan core and elective courses in consultation with their faculty advisors to improve communication and analysis skills, to develop the strongest possible background in their areas of interest, and to achieve a well-rounded liberal arts education.

The mission of the College of Business is to educate enlightened leaders of imaginative and entrepreneurial organizations. The College aspires to develop graduates with skills to manage organizations effectively and efficiently and to exercise responsible leadership. A broad business and liberal arts curriculum that emphasizes theoretical, applied and experiential learning is critical to this development. We offer a unique and a highly supportive learning environment, characterized by a relevant contemporary curriculum with innovative pedagogical methods.

The College works to ensure that all of our business undergraduates will be proficient in the following common skills on successful completion of the program:

- Critical thinking and problem solving
- Effective writing
- Technological competency
- Effective oral communication
- Quantitative and qualitative analysis
- Information literacy
- Ethical decision making

Business Administration: Requirements for the Major

Each major in Business Administration must complete the core requirements: 8 credits in economics, 4 credits in statistics, and 34 credits of BA courses including the senior capstone. Each student works with an academic advisor in the College to design a customized selection of elective courses that best fit the interests of the student. Students must select electives to achieve a specific area of concentration, for example in accounting, finance, marketing, international business, actuarial science and risk management, or integrated business.

A minimum 2.0 grade point average is required in all business and economics courses; only grades of C- or above (or “Pass”) may be used to satisfy College requirements. The business capstone, BA 490, must be completed in residence at Pacific. Students who are planning to attend graduate school are encouraged to take a year of calculus. Students planning a career as a Certified Public Accountant must complete 150 semester credits of college course work, which is the equivalent of five years of college, prior to taking the CPA exam.

Take all of the following:

<table>
<thead>
<tr>
<th>Course</th>
<th>Title</th>
<th>Credits</th>
</tr>
</thead>
<tbody>
<tr>
<td>ECON 101</td>
<td>Economics of Social Issues</td>
<td>4</td>
</tr>
<tr>
<td>ECON 102</td>
<td>Economics of Markets &amp; Governments</td>
<td>4</td>
</tr>
<tr>
<td>MATH 207</td>
<td>Statistics</td>
<td>4</td>
</tr>
<tr>
<td>OR</td>
<td></td>
<td></td>
</tr>
<tr>
<td>MATH 316</td>
<td>Mathematical Probability and Statistics</td>
<td>4</td>
</tr>
<tr>
<td>OR</td>
<td></td>
<td></td>
</tr>
<tr>
<td>SOC 301</td>
<td>Social Statistics</td>
<td>4</td>
</tr>
<tr>
<td>OR</td>
<td></td>
<td></td>
</tr>
<tr>
<td>PSY 350</td>
<td>Behavioral Statistics</td>
<td>4</td>
</tr>
<tr>
<td>BA 201</td>
<td>Accounting Principles</td>
<td>4</td>
</tr>
<tr>
<td>BA 202</td>
<td>Managerial Accounting</td>
<td>4</td>
</tr>
<tr>
<td>BA 305</td>
<td>Business Finance</td>
<td>4</td>
</tr>
<tr>
<td>BA 306</td>
<td>Business Law</td>
<td>4</td>
</tr>
<tr>
<td>BA 309</td>
<td>Marketing</td>
<td>4</td>
</tr>
<tr>
<td>BA 350</td>
<td>Operations Management</td>
<td>4</td>
</tr>
<tr>
<td>BA 360</td>
<td>Organizational Behavior &amp; Management</td>
<td>4</td>
</tr>
<tr>
<td>BA 405</td>
<td>Business Strategy (Senior Capstone Course)</td>
<td>4</td>
</tr>
<tr>
<td>BA Electives Approved by the College (as defined by chosen area of concentration)</td>
<td>12-16</td>
<td></td>
</tr>
<tr>
<td>BA 490</td>
<td>Senior Seminar (i.e., Capstone)</td>
<td>2</td>
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</tbody>
</table>

TOTAL: 60 credits

AREAS OF CONCENTRATION

While completing the BA electives requirement, a student may complete coursework that satisfies a specific area of concentration within Business Administration as outlined below. Alternatively, students may select from all business electives to receive their general degree in Business Administration, the Management concentration.

Management Concentration

<table>
<thead>
<tr>
<th>Course</th>
<th>Title</th>
<th>Credits</th>
</tr>
</thead>
<tbody>
<tr>
<td>BA electives or other approved courses outside the College of Business</td>
<td></td>
<td>12</td>
</tr>
</tbody>
</table>

At least 8 credits must be upper-division.

TOTAL: 12 Credits

Accounting Concentration

<table>
<thead>
<tr>
<th>Course</th>
<th>Title</th>
<th>Credits</th>
</tr>
</thead>
<tbody>
<tr>
<td>BA 313</td>
<td>Intermediate Accounting I</td>
<td>4</td>
</tr>
<tr>
<td>BA 314</td>
<td>Intermediate Accounting II</td>
<td>4</td>
</tr>
<tr>
<td>BA 357</td>
<td>Income Tax Accounting</td>
<td>4</td>
</tr>
<tr>
<td>BA 316</td>
<td>Cost Accounting</td>
<td>2</td>
</tr>
<tr>
<td>BA 435</td>
<td>Accounting and Auditing Seminar</td>
<td>2</td>
</tr>
</tbody>
</table>

TOTAL: 16 Credits

Finance Concentration

Required courses:

<table>
<thead>
<tr>
<th>Course</th>
<th>Title</th>
<th>Credits</th>
</tr>
</thead>
<tbody>
<tr>
<td>BA 352</td>
<td>Investments</td>
<td>4</td>
</tr>
<tr>
<td>BA 345</td>
<td>Corporate Finance</td>
<td>4</td>
</tr>
<tr>
<td>BA 445</td>
<td>Financial Models &amp; Valuation</td>
<td>4</td>
</tr>
</tbody>
</table>

TOTAL: 12 Credits
### Business Administration:  Requirements for the Minor

The College of Business offers a minor in business administration that requires completion of 20 credits of departmental courses and 4 credits of economics. A minimum 2.0 grade point average is required in these courses. The college requires that a minimum of 12 credits of business coursework towards the minor be taken at Pacific University. Any student interested in a business administration minor should consult with a faculty member in the College of Business.

<table>
<thead>
<tr>
<th>Course Code</th>
<th>Course Title</th>
<th>Credits</th>
</tr>
</thead>
<tbody>
<tr>
<td>ECON 101</td>
<td>Principles of Macroeconomics</td>
<td>4</td>
</tr>
<tr>
<td>ECON 102</td>
<td>Principles of Microeconomics</td>
<td>4</td>
</tr>
<tr>
<td>BA 201</td>
<td>Accounting Principles</td>
<td></td>
</tr>
<tr>
<td>BA 202</td>
<td>Managerial Accounting</td>
<td>4</td>
</tr>
<tr>
<td>BA 360</td>
<td>Organizational Behavior &amp; Management</td>
<td>4</td>
</tr>
<tr>
<td>BA 200+</td>
<td>Business Administration Electives</td>
<td>12</td>
</tr>
</tbody>
</table>

**TOTAL: 24 credits**

* At least 4 credits must be upper-division.
COURSES

BA-101 Introduction to Business
The course is designed as a survey course exploring the fundamental areas of business such as management, marketing, finance, human resources, law, communications and ethics. The course introduces students to the complex and changing environment of business and provides a valuable foundation for business and non-business students alike. 2 credits.

BA-115 Personal Finance & Money Management
This course is designed to introduce non-business students to the language of finance and finance planning. The focus is primarily at the practical level of financial planning, however, examples from and implications of business, government policy and the economy as a whole will be addressed. Students completing the course will gain skills and confidence in reading financial/economic information, creating budgets, managing expenses, performing financial computations to aid daily financial planning. 4 credits.

BA-155 Special Topics
See department for course description.

BA-195 Independent Study
See department for details. Independent study contract required.

BA-201 Accounting Principles
Introduction to accounting concepts and application of these concepts: financial statement preparation; accounting systems and controls; accounting for assets and liabilities; cash flow analysis and financial statement analysis. MS Excel is introduced and integrated into the course to solve accounting and finance problems. 4 credits.

BA-202 Managerial Accounting
Introduction to management accounting concepts; cost terminology, behavior and system design; the planning and control process; using cost data in decision making. 4 credits.

BA-210 Excel for Business
The course is designed to provide students with the Excel skills necessary to be successful in business. Students will learn basic data organization and manipulation skills such as formatting and formulas, and more advanced skills such as PivotTables and PivotCharts and web queries. Prerequisite: BA 201 or BA 202 (may be taken concurrently). 2 credits.

BA-255 Special Topics
See department for course description.

BA-256 Leaders & Leadership
Provides an overview of leaders and leadership from ancient times to the modern era. We will assess how the historical context as well as notions of gender, race, sexuality, and class have shaped convictions about effective leadership. Reading texts from Herodotus, the Bible, Saint Augustine, Machiavelli, Sun Tzu, and theories put forth in contemporary leadership studies, we will analyze the use of rhetoric, political skills, emotional intelligence, passion, team work, decision-making, conflict resolution, and grit that has propelled leaders in the fields of politics, business, the military, social movements, and religion. We will investigate the characteristics deemed necessary in a leader; various leadership styles (situational, autocratic, facilitative, cross-cultural, servant, transformational), the tension between effectiveness and ethics, and the emerging fields of thought leaders and “influencers.” Offered alternate years. 4 credits.

BA-275 Internship
See department for details. Internship contract required. 1-4 credits.

BA-295 Independent Study
See department for details. Independent study contract required.

BA-302 Small Business Management
Development of the students' understanding of the economic and social environment in which small businesses function and the critical role of entrepreneurship in fostering business growth and development. The processes involved in initiating new ventures are discussed. The course focuses on the operations, marketing, financial, human resources and strategic management as well as the legal and governmental relations of the small firm. A detailed treatment of the problems involved in managing specific fields of small businesses in both service and manufacturing. Prerequisite: ECON-101, ECON-102, BA-201 and BA-202 each with a minimum grade of C-. 4 credits.

BA-305 Business Finance
A study of the financial principles applicable to the business organization. Financial management of assets and the need for funds, sources and cost of obtaining short-term and long-term funds, capital budgeting. MS Excel and MS Access are integrated into this course. Prerequisite: ECON-101, ECON-102, BA-201 each with a minimum grade of C-. 4 credits.

BA-306 Business Law
Introduction to the structure and functions of the American legal system followed by an overview of specific topics that are applicable to business. Topics include: contracts, sales, negotiable instruments, bankruptcy, suretyship, agency, partnerships, corporations, federal securities law, accountants, legal liability, employer and employee relationships, property, trusts and estates. Prerequisite: ECON-101, ECON-102, BA-201 and BA-202 each with a minimum grade of C-. 4 credits.

BA-309 Marketing
Introduction to marketing concepts and application of these concepts to the marketing of products, services, ideas, organizations, and people in both profit-oriented and nonprofit business environments. Topics include: marketing's role in society and within the firm; environmental evaluation; consumer buying behavior; market segmentation and target market selection; management of marketing mix variables (product, price, placement, promotion). Students gain experience in problem solving and communication through case study analysis and presentations. Prerequisites: ECON-101, ECON-102, and BA-202 each with a minimum grade of C-. 4 credits.

BA-312 International Business
Survey course covering recent and important issues in international business, trade and investment. Topics might include the International Business environment, the government and regulatory environment, international comparative environments, international monetary environment, international marketing, international finance, management strategies, and the future of international business. Prerequisites: ECON-101, ECON-102, BA-201, and BA-202 each with a minimum grade of C-. 4 credits.
BA-313 Intermediate Accounting I
Financial accounting statement interpretation, presentation, and disclosure including coverage of functions and basic theory; asset recognition and measurement; liability recognition and measurement; stockholders’ equity; issues related to income measurement; and preparation and interpretation of financial statements. Prerequisite: BA-201 and BA-202 each with a minimum grade of C-: 4 credits.

BA-314 Intermediate Accounting II
Financial accounting statement interpretation, presentation, and disclosure including coverage of functions and basic theory; asset recognition and measurement; liability recognition and measurement; stockholders’ equity; issues related to income measurement; and preparation and interpretation of financial statements. Prerequisite: BA 313 with a minimum grade of C-: 4 credits.

BA-316 Cost Accounting
Discussion of the nature, objectives and procedures of cost accounting and cost control; job costing and process costing; theory and practice of accounting for manufacturing overhead; cost budgeting and control; cost reports, joint product and by-product costing; distribution costs; standard costs; differential cost analysis; profit volume relationships and break-even analysis. Prerequisite: ECON-101, ECON-102, BA-201, and BA-202 each with a minimum grade of C-. 2 credits.

BA-318 Fraud Examination
An introduction to forensic accounting. Students will learn how and why occupational fraud is committed, how fraudulent conduct can be deterred, and how allegations of fraud should be investigated and resolved. Prerequisite: BA 201 with a minimum grade of C- or BA 202 with a minimum grade of C-. 2 credits.

BA-320 Human Resource Management
Functions of the personnel department in a business organization. Contributions of research in the social sciences to personnel administration. Operation and techniques of a personnel department including job evaluation, employee recruiting and selection, psychological testing, employment counseling, wage administration, labor management relations and other personnel programs. Prerequisite: Junior standing or above (60 or more completed credits) and BA-201 or BA-202 with a minimum grade of C-. 4 credits.

BA-330 Technology Management
An introduction to the study of technology management. This course will introduce students to the phenomena of technology and the integral role it plays in the competitive development and growth of businesses. The primary focus will be on understanding the managerial aspects involved in managing technology in business organizations and how technology is critical in fostering competitive advantage. Prerequisite: ECON-101, ECON-102, BA-201, and BA-202 each with a minimum grade of C-. 4 credits.

BA-336 Firm Behavior & Market Structure
Provides an introduction to Industrial Organization, an important field dealing with the strategic behavior of firms, policy, and market competition. This course adds real-world complications to the perfectly competitive model such as transaction costs, asymmetric information and government interference. Topics covered: market structure, vertical integration, vertical restriction, horizontal mergers and acquisitions, strategic behavior, Antitrust Laws and Policy, etc. 4 credits.

BA-338 Product Management
Examines the role of product innovation as the core focus of marketing strategy. Encompasses the formulation of new product strategies, marketing's role in product design and development, product line management, and organizational considerations in product management. The product management process will be explored in-depth through lecture, case analyses, and individual projects. Prerequisite: BA-309 with a minimum grade of C-. 4 credits.

BA-340 Management Science
An introduction to formalized methods used in managerial decision making and problem solving. The focus is on the development and use of decision models in a range of managerial applications. Techniques include decision analysis, linear programming, simulation, forecasting and project management. Development of computer based decision models will be an integral part of the course. Prerequisite: Junior standing or above (60 or more completed credits) and ECON-101, ECON-102, BA-201, BA-202, and MATH-207 each with a minimum grade of C-. 4 credits.

BA-342 Risk Management and Decision Making
Development, application, and integration of analysis tools and decision models to aid managerial decision making in the face of risk and uncertainty. Behavioral factors that influence judgment and decision making will also be considered. The course covers applications in environmental, technological, health/safety, and organizational risk management. Also listed as ENV 342. Prerequisite: ECON-101 or ECON-102 with minimum grade C-; and BA-201 or BA-202 with minimum grade C-. 4 credits.

BA-345 Corporate Finance
An introduction to the theory of corporate finance and the methods to understand how a firm's financing, investing, and operative activities affect its value and how to make investment decisions based on available financial and accounting information. Systematically covers the three major topics of corporate finance: corporate financial statement quality analysis, corporate financial statement adjustments, and investments to corporate assets. Prerequisites: BA 305. 4 credits.

BA-350 Operations Management
Study of key concepts, quantitative techniques, and practices used in the management of the production of goods and services. Includes examination of product and process design, process analysis, total quality management, project management, materials management, capacity planning, work design, facility layout and operational scheduling. Prerequisites: BA 201, and BA 202 each with a minimum grade of C-. 4 credits.

BA-352 Investments
To gain a knowledge and understanding of: marketable securities including common stocks, bonds, and options; fundamental and technical security analysis; and of current financial events found in financial news. Prerequisite: BA-305 with a minimum grade of C-. 4 credits.

BA-353 Community Financial Literacy
Students enroll in this 2-credit course to serve as volunteers to help raise financial literacy among individuals in the community. Working through Pacific’s Center for Civic Engagement and in partnership with the non-profits Operation Hope and Financial Beginnings, student volunteers are trained and then provide personal financial education to western Washington County residents by visiting classrooms and community groups. Student volunteers teach the basics of personal finance to help individuals build a foundation from which to make informed financial decisions. Topics include the processes and decisions involved in personal banking, budgeting, credit, insurance, and savings. Also listed as PSJ 353. Prerequisite: BA 201 and BA 202 both with a minimum grade of C-. Counts toward core requirement: Civic Engagement. Pass/No Pass. 2 credits.

BA-355 Special Topics
See department for course description. Prerequisite: Junior standing or above (60 or more completed credits).
BA-357  Income Tax Accounting
A study of the structure of federal tax laws and some of the motivating forces and policies shaping tax laws and concepts; determination of taxable income and the income tax liability as they relate to individuals; overview of the taxation of corporations and other entities; and an overview of Oregon income tax laws. Prerequisites: ECON-101, ECON-102, BA-201 and BA-202 each with a minimum grade of C-. 4 credits.

BA-358  Community Tax Certification
Students enroll in this one-credit preparation course in order to qualify as an IRS-certified Tax-Aide Volunteer. Working with a faculty coordinator and CASH Oregon, students receive appropriate training and guidance to assist low income and elderly clients in the community with their individual tax returns. Also listed as PSJ 358. Prerequisite: BA 201 and BA 202 both with minimum grade C-. Pass/No Pass. 1 credit.

BA-359  Community Tax Engagement
Students enroll in this 2-credit course after becoming an IRS-certified Tax-Aide Volunteer, i.e., the successful completion of BA 358. Students in this course engage directly with members of the local community, serving as a Tax-Aide Volunteer, assisting elderly and low income individuals with their tax returns. Working under the direction of a faculty coordinator and CASH Oregon, students staff tax assistance centers located throughout the community. Also listed as PSJ 359. Prerequisite: BA 358. Counts toward core requirement: Civic Engagement. Pass/No Pass. 2 credits.

BA-360  Organizational Behavior Management
An introduction to the functions of management and to the theory of human behavior in organizations. Management history, attitudes, skills, and managerial processes as well as an investigation of the theories of human behavior, motivation, communication, decision making, group and social processes, organizational culture, power, and leadership are addressed. Prerequisite: BA-201 or BA-202 each with a minimum grade of C-. 4 credits.

BA-395  Independent Study
See department for details. Independent study contract required.

BA-405  Business Strategy
This course requires the integration of knowledge from all functional area business disciplines to make effective strategic decisions from an organization-wide perspective. The case study method of teaching combined with the dynamic application of course tools to real and simulated business situations are used. Prerequisites: Senior standing (90 or more completed credits) and ECON-101, ECON-102, BA-201, BA-202, BA-305, BA-309, BA-350, and BA-360 each with a minimum grade of C-. 4 credits.

BA-410  Marketing Research
Application of research techniques and statistical analysis to analysis to business and marketing problems. Topics include technology in the research process, secondary and primary marketing research methodologies, sampling methods, and data analysis and reporting. Course includes cases analyses and use of statistical data sets. Students will design an original market research project, gather and analyze the data, and present the findings as part of their individual project. Prerequisites: MATH-207 and BA-309 each with a minimum grade of C-. 4 credits.

BA-425  Advanced Accounting
Accounting for corporate business combinations using both the pooling of interests method and the purchase method, preparation of consolidated financial statements, and accounting for foreign operations. Prerequisite: BA 314 with a minimum grade of C-. 2 credits.

BA-435  Auditing
The course will emphasize concepts and principles of auditing and assurance services. It provides an overview of the public accounting profession and the professional standards used in providing auditing and other assurance services, and reporting on financial statements. Prerequisite: BA 314 with a minimum grade of C- (may be taken concurrently). 2 credits.

BA-440  Advertising and Promotion
Introduction to the concept of integrated marketing communications (IMC) and the specific components that make up the IMC program, including advertising, direct marketing, Internet/ interactive media, public relations, sales promotion, and personal selling. Application of core concepts and techniques through case analyses, IMC exercises, and team development of advertising campaigns and presentations. Prerequisites: BA-309 each with a minimum grade of C-. 4 credits.

BA-443  Special Topics in Marketing
A course focusing on topics of special interest to students and faculty, such as Services Marketing, Internet Marketing, Advertising and Promotions Management, Public Policy and Marketing, and Sports Marketing. Prerequisites: BA 309 with a minimum grade of C-. May be repeated for credit. 4 credits.

BA-445  Financial Modeling & Valuation
Based on finance theory and strategy. Introduces the techniques used extensively in financial modeling and valuation. Topics include bond credit pricing model, the dynamic yield curves model, portfolio optimization model, common equity valuation model, swaps model, and option pricing model. Prerequisites: BA 305. 4 credits.

BA-451  Deterministic Decision Models
This course introduces several commonly used modeling techniques and tools used by managers to determine solutions to complex problems. Students will learn to determine which techniques are appropriate for solving various types of problems. The emphasis of this course will be placed on formulating deterministic (vs stochastic) problems and using computer spreadsheet applications (i.e., Excel) to solve them. Modeling techniques in this course will include linear programming, network optimization, and project management. Prerequisite: BA 350 and MATH 207 both with minimum grade C-; or Junior standing or above (60 or more completed credits) and MATH 226 with minimum grade C-. 4 credits.

BA-452  Global Finance
Global Finance presents the corporate uses of global financial markets. Combining practical knowledge, up-to-date theories, and real-world applications, this course explores issues of currencies, foreign exchange, VaR, funds, and risk management. Also listed as ECON 452. Prerequisite: BA 305 with a minimum grade of C- or ECON 331 with a minimum grade of C-. 4 credits.

BA-453  Probabilistic Decision Models
This course introduces several commonly used modeling techniques and tools used by managers to determine solutions to complex problems. Students will learn to determine which techniques are appropriate for solving various types of problems. The emphasis of this course will be placed on formulating stochastic or probabilistic (vs deterministic) models and using computer spreadsheet applications (i.e., Excel) to solve them. Modeling techniques in this class include decision analysis, queuing, simulation, and forecasting. Prerequisite: BA 350 and MATH 207 both with minimum grade C-; or Junior standing or above (60 or more completed credits) and MATH 226 with minimum grade C-. 4 credits.
BA-455  Special Topics  
See department for course description. Prerequisite: Junior standing or above (60 or more completed credits) and ECON-101, ECON-102, BA-201, and BA-202 each with a minimum grade of C-.

BA-456  Special Projects  
Special topics course in which students pursue individualized and applied projects within business. Instructor's consent required. 2 credits.

BA-457  Advanced Income Tax Accounting  
A study of federal income tax as it applies to C corporations, S corporations, partnerships, and limited liability companies (LLC), the gift tax, the estate tax, income taxation of trusts and estates, and internal revenue service administrative procedures. The primary focus of the course will be taxation of corporations. Prerequisites: BA 357 with a minimum grade of C-. 2 credits.

BA-475  Internship  
See department for details. Internship contract required.

BA-490  Senior Seminar  
As part of the capstone experience, Business seniors enroll in a senior seminar course, as appropriate for their chosen area of interest. The seminar serves as the forum in which students are prepared for and guided through their capstone experiences (internship or research project). Students will share with and learn from peers completing similar capstones. The seminar course also uses business periodicals and journals as a focus of seminar discussion to help bridge the gap between theory and practice. Prerequisite: ECON 101, ECON 102, BA 201, BA 202, BA 305, BA 309, BA 350, and BA 360 each with a minimum grade of C-. 2 credits.

BA-495  Independent Research  
Student-conducted individual research/theoretical project. Faculty supervised. Independent study contract required.