

College of Business & Economics
Proposed Catalog Changes
Effective Summer 2020

Department of Business

1. Add the following course:

EMBA 536 Business Income Taxation and Internal Controls

1 credit

This course introduces the concepts of business income taxation and the implications of taxation issues on business decisions. Topics include determination of income and deductions and taxation of the different forms of business entities (sole proprietorships, partnerships, limited liability companies, S corporations, and C corporations). This course also examines management's responsibility to design, implement, and evaluate effectiveness of internal controls over financial reporting, misappropriation of assets, and compliance with regulations.

Prereq: EMBA 514

Rationale: This proposed new course is a spin-off from EMBA 543 (Assessing to Improve Firm Performance). Over time, the accounting concepts that will be in this new course were introduced into EMBA 543, but they turned out not to be a good match to the other concepts taught in EMBA 543. Students felt they were getting two courses within that course, so we decided to split EMBA 543 into two courses, one that retained the original assessment focus and this new course to teach the accounting concepts. Since this new course is the result of simply splitting an existing course into two courses (each with fewer credits than the original), there is no added workload resulting from the creation of this new course

2. Change the following courses:

EMBA 512 The External Context of Business

3 2 credits

This course examines the economic, social, technological, legal, and competitive environments in which organizations operate, with emphasis on the interfaces between business, society, and the natural environment. Frameworks and tools for analyzing this complex organizational context will be introduced, with special attention given to how this context creates opportunities and risks for today's organizations.

Rationale: The EMBA core faculty reviewed the overall EMBA curriculum, as well as recent feedback from students, and both pointed to some minor redundancies across the EMBA curriculum. In response, this course is being reduced from three credits to two credits. The same subjects will be covered in the course, but not all to the same level of depth since some of these subjects are covered further in subsequent courses. This change, along with changes to EMBA 543 (separate curriculum change form in this packet, similar logic), also creates the opportunity

for us to reduce the EMBA from 38 to 36 credits. This will allow the EMBA curriculum to be delivered in four balanced semesters of 9 credits each, with all content being delivered face to face over an intensive two and a half days once each month. A balanced curriculum across semesters, and within each semester, helps create a constant work rhythm for students in the program and helps students better find and maintain a work/school/family balance that is critical to their success in the program. The only change to the description is the addition of a period at the end of the first sentence in the description that was missing from the catalog description.

EMBA 543 Assessing to Improve Firm Performance

3 1 credits

[Identifying, measuring, and evaluating performance criteria throughout the organization](#) ~~Evaluation of organizational performance~~ from multiple perspectives using quantitative and qualitative methods.

Rationale: The three-credit course is being split into two 1 courses – one with the original intent and purpose of the current three credit course and one focused on accounting compliance and tax requirements (there is a separate change form that proposes the creation of this new 1-credit course). There was need in the EMBA program for the additional accounting content, and over time this had been added to EMBA 543, but it proved not to be a good fit with the rest of the content. Further, the faculty determined, based in part on student feedback, that there were some minor redundancies in the EMBA curriculum and that the core intent of the current assessment course (helping students understand the fundamental concepts associated with assessing performance) could be realized with a better focused one credit version of the course. So of the original 3 credits associated with this course, 1 remains, 1 becomes a stand alone accounting focused course, and 1 is eliminated. The elimination of 1 credit here, along with change to EMBA 512 (see separate curriculum change form in this packet), also creates the opportunity for us to reduce the EMBA from 38 to 36 credits. This will allow the EMBA curriculum to be delivered in four balanced semesters of 9 credits each, with all content being delivered face to face over an intensive two and a half days once each month. A balanced curriculum across semesters, and within each semester, helps create a constant work rhythm for students in the program and helps students better find and maintain a work/school/family balance that is critical to their success in the program.

EMBA 544 ~~Risk-Management~~ Strategic Financial Decisions

3 credits

~~Introduction to the tools, models, and strategic aspects of risk management.~~ [This course examines the tools used by managers to make financial decisions that support the firm's strategic goals and explores the role of global markets as a backdrop for those decisions. Topics include foreign exchange risk, capital expenditures, and strategic acquisitions.](#)

Prereq: EMBA 514.

Rationale: The proposed changes better reflect the nature of the course as it is currently offered. This was a purely a financial risk management course when it was originally offered. Over time the focus expanded to consider not just financial risk management, but also other strategic financial decisions faced by managers. The evolution of the course has provided for better connections to strategic management themes in other parts of the EMBA curriculum, and to the financial management content offered in the first semester of the program.

EMBA 546 Managing for Your Future

1 credit

A personal perspective on the lessons learned in the EMBA program ~~and a plan on utilizing those lessons in the student's professional career.~~ that pivots to a future-oriented examination of several sets of ideas about developing personal and professional effectiveness.

Rationale: This change to description is simply intended to bring the description more in line with the underlying logic of how the course is approached and to make the description more relevant and appealing to prospective students.

3. Make the following curricular changes:

Master of Business Administration

The M.B.A. is a professional fee program that is delivered in an executive format in northern Idaho. This non-thesis program consists of ~~42~~ 36 credits at the 500 level. Consult the College of Business for specific details.

Rationale: There are two parts to this – one a correction and the other an actual change.

Correction: A few years back the CBE adjusted the curriculum and the credits required was changed from 42 to 38, but this change, while voted on by the faculty in the CBE as well as at the University level, never found its way into the catalog description. The EMBA faculty discovered this while reviewing our curriculum in the spring of 2019.

Curriculum Change: This spring the EMBA faculty reviewed our current curriculum, including student feedback on our curriculum, and discovered some redundancies in what was being covered across classes in the program. As a result, we identified two courses that could each be reduced by 1 credit each (EMBA 512 and EMBA 543) without significant impact on the total content of the EMBA program. Separate curriculum change forms have been completed for these two courses. In the case of EMBA 543, we reduced the credits from 3 to 2 credits but then also split the class into two 1 credit classes (EMBA 543 at one credit with the course's original title and a to-be-numbered one credit taxation and internal controls course). As a result, the total credits needed to complete the program can be reduced from 38 to 36 credits. This will allow the EMBA curriculum to be delivered in four balanced semesters of 9 credits each, with all content being delivered face to face over an intensive two and a half days once each month. A balanced curriculum across semesters, and within each semester, helps create a constant work

rhythm for students in the program and helps students better find and maintain a work/school/family balance that is critical to their success in the program.

Marketing (B.S.Bus.)

Required course work includes the university requirements (see [regulation J-3](#)), the college requirements, and:

College of Business & Economics Requirements	54-57
Major Requirements	24-44
Total Hours	78-101

Major Requirements

MKTG 324	Consumer Behavior	3
MKTG 421	Marketing Research & Analysis	3
MKTG 428	Marketing Management	3
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E. Marketing Analytics Option

MKTG 431	Marketing Analytics	3
STAT 422	Sample Survey Methods	3
STAT 431	Statistical Analysis	3
Select one of the following:		4
MATH 160	Survey of Calculus	
MATH 170	Calculus I	
MATH 175	Calculus II	
Select one of the following:		3
ANTH 416	Qualitative Social Science Methods	
MATH 330	Linear Algebra	
MIS 455	Data Management for Big Data	
PSYC 430	Tests and Measurements	

STAT 407	Experimental Design	
OR STAT 507		
STAT 514	Nonparametric Statistics	
STAT 436	Applied Regression Modeling	
OR STAT 516		
Tier 1 Marketing Electives		
Select one course from the following:		3
AGEC 333	Introduction to Sales	
ECON 352	Intermediate Microeconomic Analysis	
MKTG 420	Integrated Marketing Communication	
MKTG 422	Sales Management	
MKTG 424	Pricing Strategy and Tactics	
MKTG 425	Retail Distribution Mgmt	
MKTG 426	Marketing Channels Management	
MKTG 427	Services Marketing	
MKTG 482	International Marketing	
MKTG/RMAT 495	Product Development and Brand Management	
Total Hours		19

Course List

Courses to total 120 credits for this degree

Rationale: The request for this curriculum change is for two key reasons. The first reason is to clarify the use of the term Tier 1. The term Tier 1 Marketing Elective in the requirements is a legacy term used to classify a marketing elective that students needed to have completed for the marketing major. The intent was, and still is, to have all students take a marketing elective to provide depth in knowledge within the domain of marketing and also provide the students the necessary marketing background they would need to be successful in Mktg 428, the marketing capstone course. By removing AgEc 333 and Econ 352, we will be making the list of courses consistent with the intent of a Tier 1 marketing course. The removal of these two courses also eliminates the possibility a student could take one, and then not meet the requirements of Mktg 428 and become stuck while not having satisfactorily met the prerequisites for the marketing capstone.

The second issue is to address the recent addition of the joint listed Stat 407 Experimental Design and Stat 436 Applied Regression Modeling to the catalog. We would like to give students the choice between taking the graduate level courses or the undergraduate courses. Since Stat 407 is joint listed with Stat 507, and Stat 436 is joint listed with Stat 516 there is no change anticipated in the learning outcomes for the students. This proposed change is to provide alternatives for students as they consider the range of electives they can take for the Marketing Analytics Option.