



**Texas Higher Education Coordinating Board**

***Making Opportunity Affordable in Texas:  
A Student-Centered Approach***



**Tuning of Business**

**Texas Higher Education Coordinating Board**

**Austin, Texas**

***with grant support from***

**Lumina Foundation for Education**

**Completion date: May 2013**



# Tuning Oversight Council for Mathematics, Business, and Information Systems

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## Definition of Tuning

“Tuning” is a faculty-led pilot project designed to define what students should know, understand, and be able to demonstrate after completing a degree in a specific field, and to provide an indication of the knowledge, skills, and abilities students should achieve prior to graduation at different levels along the educational pipeline – in other words, a body of knowledge and skills for an academic discipline in terms of outcomes and levels of achievement of its graduates.

Tuning provides an expected level of competency achievement at each step along the process of becoming a professional: expectations at the beginning of pre-professional study, at the beginning of professional study, and at the transition to practice. It involves seeking input from students, recent graduates, and employers to establish criterion-referenced learning outcomes and competencies by degree level and subject area. Through Tuning, students have a clear “picture” of what is expected and can efficiently plan their educational experience to achieve those expectations. The objective is not to standardize programs offered by different institutions, but to better establish the quality and relevance of degrees in various academic disciplines.

An overview of Lumina Foundation for Education’s “Tuning USA” Initiative is available at: <http://www.tuningusa.org/>; an overview of Tuning work to date in Texas is available at: <http://www.theccb.state.tx.us/tuningtexas>.

## Definition of Business

Business is based on organizations providing goods and services for consumers, both in for-profit and not-for-profit settings. A business can take many forms, including traditional personal interaction, online, or combinations thereof. It can be operated by a one-person entrepreneur or thousands of specialized professionals.

The rise of the corporate form of ownership has led to owners (shareholders) being separate from the day-to-day operations of the business, which has led to professional managers. Those professional managers include specialists in Human Resources, Production Management, Accounting, Finance, Systems, Sales, Marketing, and Logistics, among others. Thus, the concept of the modern Business School prepares students for careers in industry, government, and not-for-profit organizations.

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## **Business Subject Areas and Discipline Profiles**

The subject area profile lists the types of course topics included in typical baccalaureate degrees in business. Note: General undergraduate degree requirements (e.g., the core curriculum) are not considered for the purpose of tuning business and this report.

The areas of concentration, or discipline, profile represents the typical majors within the baccalaureate degrees in business.

## PROFILE OF GENERAL SUBJECT AREAS FOR A BUSINESS DEGREE

This profile illustrates the broad subject areas to which a student would be exposed as part of a four-year business curriculum:



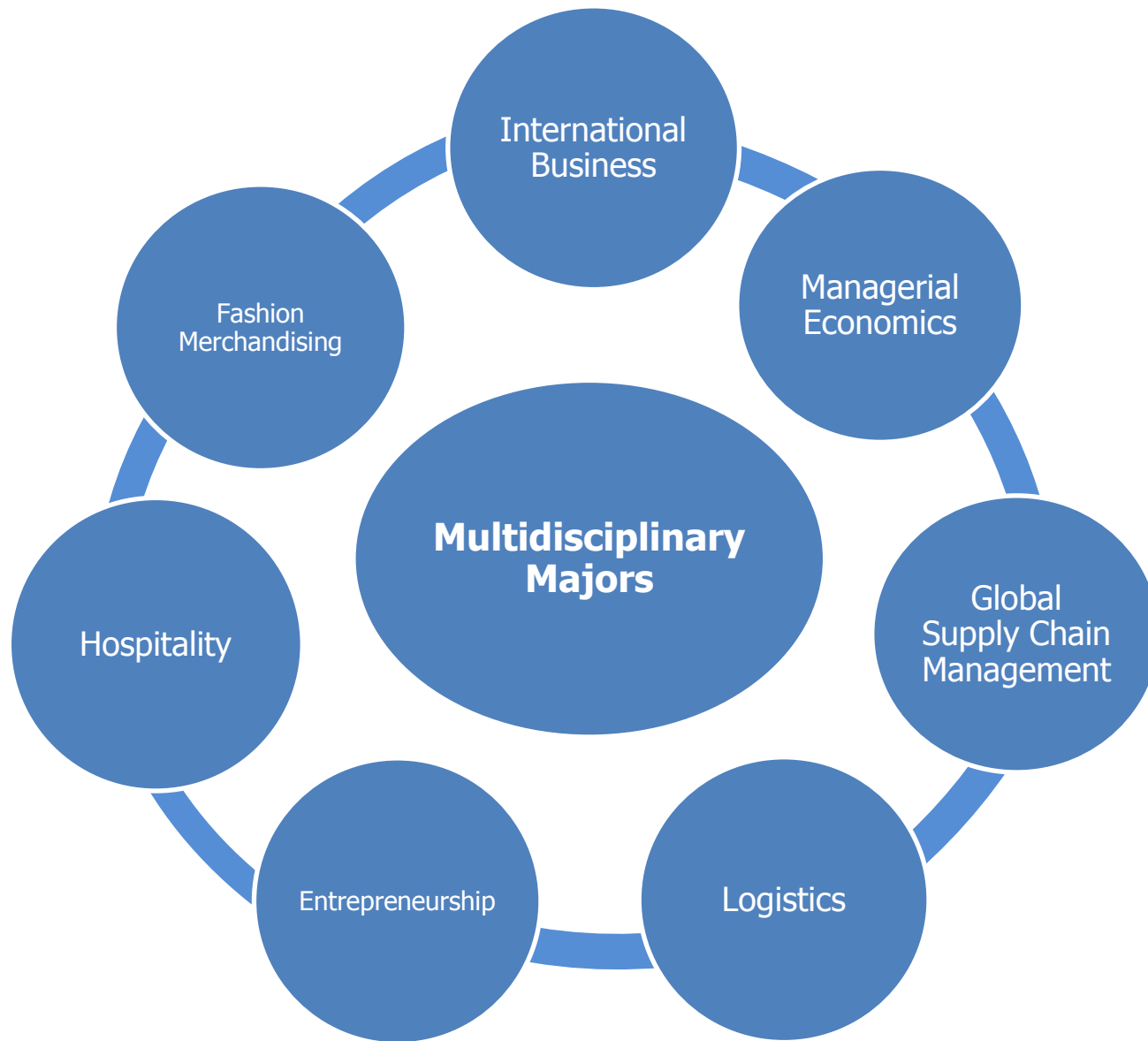
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## AREAS OF CONCENTRATION WITHIN A BUSINESS DEGREE

The graphic below presents the five disciplines that are chosen by the majority of business students: accounting, finance, management, marketing, and management information systems. There are also multidisciplinary business majors within these areas that offer more specialized concentrations and majors. These include international business, logistics/supply chain management, entrepreneurship, and many more. Some of these interdisciplinary majors are emerging as areas of study that have the potential to increase in demand in the future. Please see the diagrams on the following pages, which expand on potential jobs in each of the disciplines in the diagram shown below. Click on any of the areas for a detailed employment profile.



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## **Business Employment Profiles**

The employment profiles list the general employment pathways available for graduates of four-year business programs. Following the Business Employment Profile are potential career pathways for the most common individual business majors. (Note: The Management Information Systems major is not included here, as it is the subject of a separate Tuning project.)

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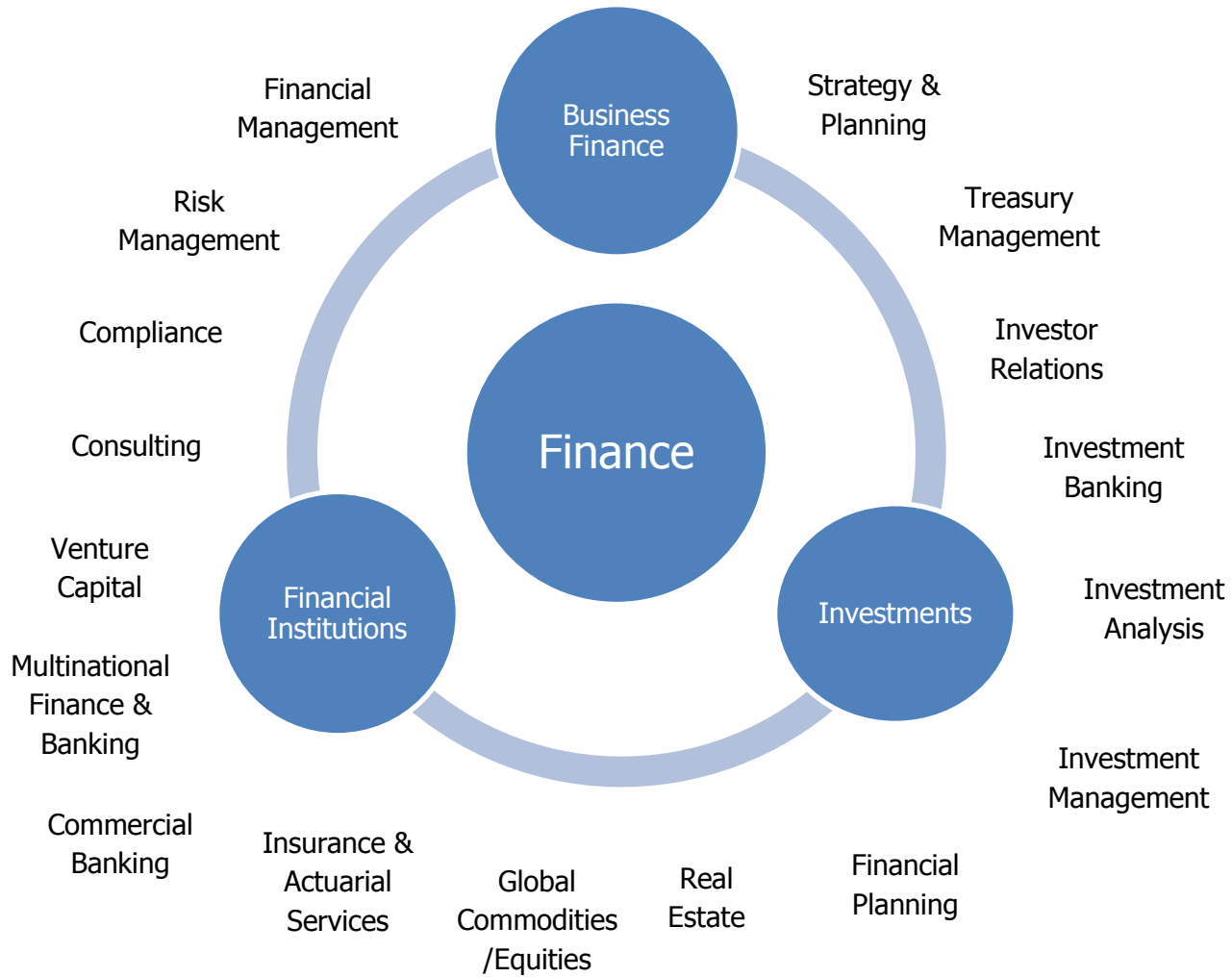
## Business Career Pathways

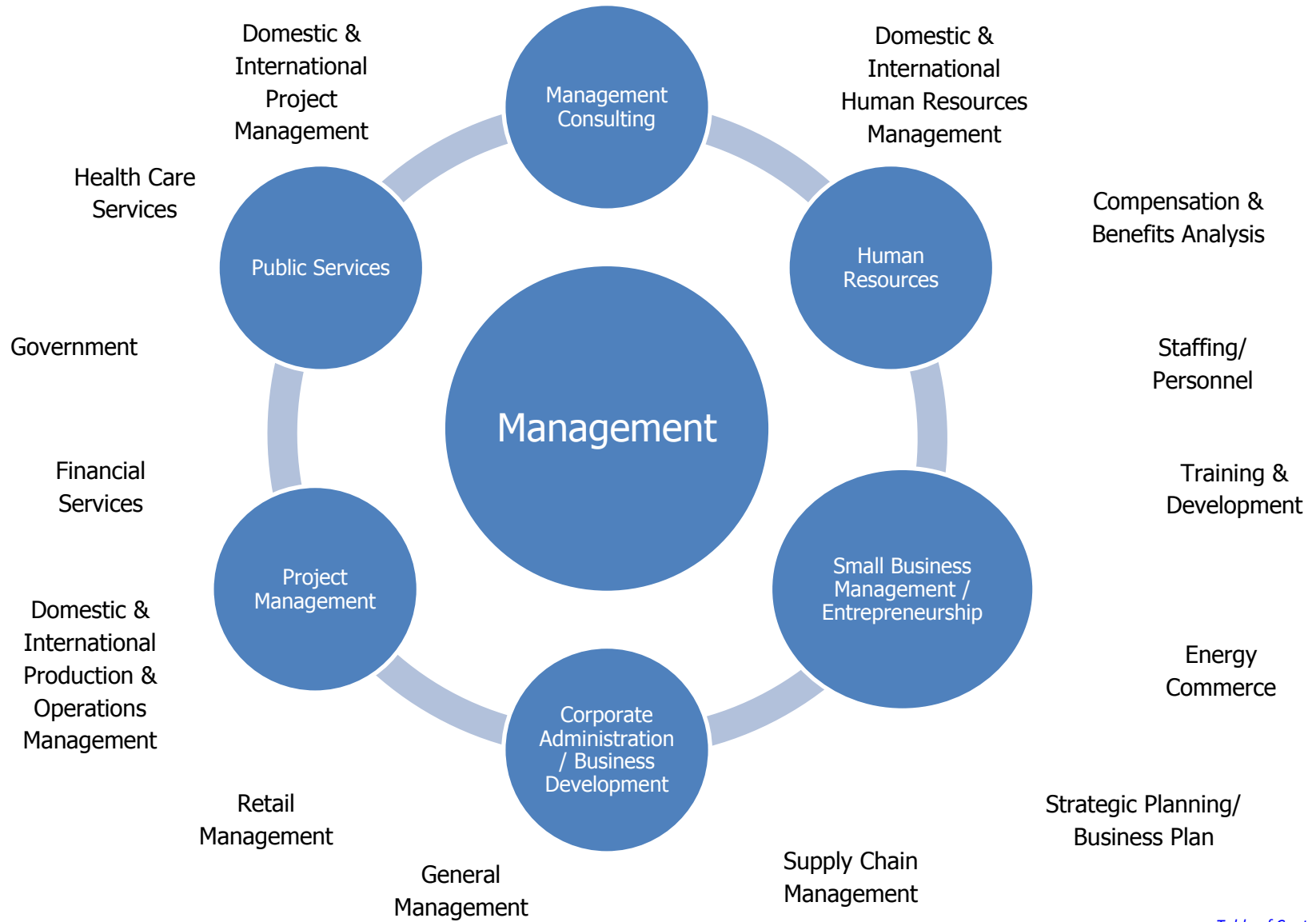


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## **Business Key Competencies Profile**

The key competencies profile is a schematic diagram that is derived from the competency table. It lists, for each learning outcome (columns), the required competency levels according to Bloom's taxonomy (rows) that should be gained at each of four educational levels:

1. secondary education competencies, marked "HS";
2. business fundamental competencies, marked "CC";
3. baccalaureate-level competencies, marked "BBA/BS"; and,
4. graduate-level competencies, marked "G."

The level of response for each of Bloom's taxonomy levels is described through active verbs; examples of verbs for each level can be found at:

[http://www.teach-nology.com/worksheets/time\\_savers/bloom/](http://www.teach-nology.com/worksheets/time_savers/bloom/)

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## Business Key Competencies Diagram

Evaluation	G	G	G	G	G	G	G	G	G
Synthesis	G	BBA/BS	G	BBA/BS	G	BBA/BS	BBA/BS	G	G
Analysis	BBA/BS	BBA/BS	BBA/BS	BBA/BS	BBA/BS	BBA/BS	BBA/BS	BBA/BS	G
Application	BBA/BS	CC	CC	BBA/BS	BBA/BS	BBA/BS	CC	BBA/BS	BBA/BS
Comprehension	BBA/BS	CC	CC	CC	CC	CC	CC	BBA/BS	BBA/BS
Knowledge	CC	HS	HS	HS	HS	HS	HS	CC	CC
	Critical Thinking	Communication	Teamwork	Global Perspective	Problem Recognition and Solving	Analytical Skills	Technological Skills	Ethical Decision-Making	Foundational Business Competencies

<b>G</b>	<b>graduate-level competencies</b>
<b>BBA/BS</b>	<b>baccalaureate-level competencies</b>
<b>CC</b>	<b>business fundamental competencies</b>
<b>HS</b>	<b>secondary education competencies</b>

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## **Business Key Competency Tables and Learning Outcome Descriptions**

The Business competency table has nine learning outcome titles, one for each learning outcome description:

1. Critical Thinking
2. Communication
3. Teamwork
4. Global Perspectives
5. Problem Recognition and Solving
6. Analytical Skills
7. Technological Skills
8. Ethical Decision-Making
9. Foundational Business Concepts

English, Math, Science, and Social Studies have not been treated as separate learning outcomes in this report. However, it is important to note that, to succeed in a business curriculum, a high level of readiness in these disciplines is necessary.

The competency table has four learning outcome categories (columns from left to right):

1. core competencies needed to enter higher education in business (HS);
2. competencies gained during first two years of business study (CC);
3. baccalaureate-level competencies (BBA/BS); and
4. graduate-level competencies (G).

Learning outcome descriptions for each of the outcome titles of the competency table explain the knowledge, skills, and attitudes that should be achieved by the graduates.

## CRITICAL THINKING

Critical thinking is the process of analyzing, evaluating, and constructing arguments based on their merits. Critical thinking has its basis in intellectual values that transcend subject matter divisions. Critical thinking embraces methods for applying both qualitative and quantitative skills analytically and creatively to subject matter in order to evaluate arguments and to construct alternative strategies.

The Critical Thinking Goals for Texas Undergraduates include the development of a generous receptivity to new ideas from whatever source, and a mental model for applying rigorous criticism to all ideas and institutions, whether old or new.

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<b>CRITICAL THINKING</b>			
<b>Core Competencies Needed to Enter Higher Education in Business</b>	<b>Competencies Gained During First Two Years of Business Study</b>	<b>Baccalaureate-Level Business Competencies</b>	<b>Post-Graduate/ Work Experience Business Competencies</b>
	<b>Knowledge</b>	<b>Comprehension Application Analysis</b>	<b>Synthesis Evaluation</b>
To succeed in a business curriculum, high school graduates must have a high level of readiness in English, Math, Science, and Social Studies.	<p>Recognize and describe the basic concepts essential for the critical examination and evaluation of statements of facts from multiple sources.</p> <p>Summarize or paraphrase source material demonstrating basic understanding of business concepts.</p>	<p>Employ investigative and critical thinking skills to compare and contrast alternatives to explore and solve challenging multi-discipline problems.</p> <p>Analyze source material, statements, graphics, questions, etc. in order to ascertain the veracity of the source material and its objectivity and/or bias.</p> <p>Formulate visual representations of strategic, operational, or project-specific issues.</p> <p>Explain and discuss appropriate questions to challenge assumptions and conventional wisdom.</p> <p>Explain and discuss own biases and judgmental thinking.</p>	<p>Evaluate the effectiveness of established theoretical frameworks within integrated verbal, written, and graphic communication projects.</p> <p>Create visual representations of complex strategic, operational, or project-specific issues.</p> <p>Evaluate the logic and validity of arguments, and the relevance of data and information, to avoid common logical and rhetorical fallacies.</p> <p>Create, organize, and explain well-supported, clearly articulated, and sustained arguments.</p> <p>Synthesize or reconstruct information in order to arrive at reasoned conclusions based on well-supported arguments.</p>
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## COMMUNICATION

Communication skills encompass the ability to effectively develop, interpret, and express ideas through oral, written, visual, and interpersonal (active listening) techniques. Business professionals must develop competency in communication in order to be effective and to positively impact their organizations.

The Communication Goals for Texas Undergraduates include the ability to prepare effective written reports, deliver effective and persuasive oral presentations, communicate effectively with internal and external stakeholders of the organization, actively listen to others with common and differing opinions, and recognize and seek clarification of communicated information resulting in appropriate and timely action incorporating corrective measures as necessary.

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<b>COMMUNICATION</b>			
<b>Core Competencies Needed to Enter Higher Education in Business</b>	<b>Competencies Gained During First Two Years of Business Study</b>	<b>Baccalaureate-Level Business Competencies</b>	<b>Post-Graduate/Work Experience Business Competencies</b>
<b>Knowledge</b>	<b>Comprehension Application</b>	<b>Analysis</b>	<b>Synthesis Evaluation</b>
<p>To succeed in a business curriculum, high school graduates must have a high level of readiness in English, Math, Science, and Social Studies.</p> <p>Describe how to effectively communicate various issues in verbal, visual, written, and oral formats.</p> <p>Correctly explain and summarize the rules of grammar in sentence and paragraph construction, thesis development, and essay composition in verbal and written communication.</p>	<p>Apply appropriate visual standards in preparing illustrations, flow charts, and exhibits for business reports and presentations.</p> <p>Recognize and distinguish the characteristics of effective verbal, written, visual, and listening communication techniques.</p> <p>Formulate and articulate a concise, coherent, and convincing argument.</p> <p>Explain the components of effective oral presentation in a business environment.</p>	<p>Organize and deliver effective oral, written, and visual information based on researched information in the area of marketing, accounting, finance, economics, and management.</p> <p>Select the most appropriate form of communication to address business problems involving personnel issues, customer relations, and community concerns.</p> <p>Select appropriate form, style, word choice, and tone in oral and written business communication.</p> <p>Compare and contrast the effectiveness of written, oral, and visual presentations in a business environment.</p>	<p>Critically evaluate the effectiveness of one’s own and others’ work in integrated, written, oral, and graphic communication projects.</p> <p>Create visual representations of complex strategic, operational, or project-specific issues.</p> <p>Synthesize and evaluate integrated communication plans with a strategic business goal.</p> <p>Criticize common communication approaches used in business organizations and recommend changes to these approaches.</p>

## TEAMWORK

Teamwork involves the demonstration of the ability to effectively collaborate with other persons in a group environment to achieve a shared goal or objective.

The Teamwork Goals for Texas Undergraduates include collaboratively solving business problems, creating innovative techniques or products, and/or identifying new company growth opportunities.

Teamwork in large organizations involves members from multiple areas of specialization, differing levels of expertise, diversity in gender and ethnicity, and distant geographical locations.

Teamwork actions may be accomplished using multiple modalities ranging from face-to-face meetings to virtual collaborative sessions (e.g., Skype, NetMeeting, SharePoint, Cloudon, Dropbox, etc.). Team results will be evaluated on the quality of output and the degree to which the team output supports and furthers the business' strategic goals.

TEAMWORK			
Core Competencies Needed to Enter Higher Education in Business	Competencies Gained During First Two Years of Business Study	Baccalaureate-Level Business Competencies	Post-Graduate/ Work Experience Business Competencies
Knowledge	Comprehension Application	Analysis	Synthesis Evaluation
<p>To succeed in a business curriculum, high school graduates must have a high-level of readiness in English, Math, Science, and Social Studies.</p> <p>Recognize teamwork as a process that involves individual contributions to a shared task.</p> <p>Recognize the significance of shared objectives in meeting goals in a business or organizational environment.</p>	<p>Articulate openly and supportively, giving careful consideration to each group member's input.</p> <p>Demonstrate appropriate teamwork behavior in professional situations.</p> <p>Contribute in multiple teamwork roles.</p> <p>Apply basic collaborative software applications to enhance the team effectiveness.</p>	<p>Deliver substantial and effective individual effort to achieve team goals.</p> <p>Analyze group interaction to constructively respond to and resolve team conflict.</p> <p>Redirect team action toward goal achievement.</p>	<p>Collaborate successfully with team members to enable innovative outcomes in complex situations.</p> <p>Assess individual contributions of members in team dynamics to maximize team outcomes.</p> <p>Integrate most current versions of collaborative software into the team dynamics.</p>

## GLOBAL PERSPECTIVE

Global competency is the knowledge and skills people need to understand today's interconnected world and to integrate across disciplines so that they can comprehend global events and create possibilities to address them. Global competencies are also the attitudinal and ethical dispositions that make it possible to interact peacefully, respectfully, and productively with fellow human beings and businesses from diverse geographies.

The Global Perspective Goal for Texas Undergraduates is to prepare students to be globally competent and competitive in work, higher education, and life in the 21st Century. Undergraduates will achieve multicultural awareness by demonstrating knowledge of their own culture as well as domestic and international business issues, trends, and competitive systems in order to understand global business dynamics and imbalances.

The overarching learning goals of Global Perspective are to (1) increase students' knowledge of the world's complexities and how political, economic, social, environmental, and technological forces shape their daily lives; (2) shape students' understanding, sensitivity, and respect for cultural perspectives different from their own in order to be ethical and responsible global citizens; and (3) prepare students with the technological, communication, social, and cultural skills necessary to be productive citizens in the global environment.

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GLOBAL PERSPECTIVE			
Core Competencies Needed to Enter Higher Education in Business	Competencies Gained During First Two Years of Business Study	Baccalaureate-Level Business Competencies	Post-Graduate/Work Experience Business Competencies
Knowledge	Comprehension	Application Analysis Synthesis	Evaluation
<p>To succeed in a business curriculum, high school graduates must have a high level of readiness in English, Math, Science, and Social Studies.</p> <p>Recognize the differences in cultural, legal, political, economic, and social environments around the globe.</p>	<p>Distinguish and give examples of business and multicultural factors in domestic and international competitive environments.</p>	<p>Differentiate and illustrate the dynamic nature of the global marketplace.</p> <p>Compare and contrast how business practices and cultural diversity relate to today's domestic and global marketplace.</p> <p>Develop an enhanced sense of multicultural awareness designed to help the student relate as a global citizen and business person.</p>	<p>Integrate knowledge of fundamental business disciplines to effectively manage domestic and global organizations in a dynamic environment.</p> <p>Create opportunities to participate and collaborate with others outside their local business and social communities.</p>

## PROBLEM RECOGNITION AND SOLVING

Business problem solving consists of identifying and defining various business problems, determining root cause(s), articulating a problem, formulating alternatives, and developing potential feasible solutions given internal and external constraints.

The Problem Recognition and Solving Goals for Texas Undergraduates involve applying various multidisciplinary concepts to analyze and identify business problems, propose alternative courses of action, and formulate viable solutions.

In identifying and proposing solutions for business problems, students will use concepts from various disciplines, including marketing, management, finance, accounting, and operations management.

Students will apply practical theory to real-world business problems using diagnostic tools such as cause-and-effect, fishbone diagrams, flow charts, SWOT analyses (i.e., strengths, weaknesses, opportunities, and threats involved in a project or in a business venture), and quantitative tools such as financial ratio and value-chain analyses, evaluation of projected risk and returns, and consideration of the cost of capital. Students will recommend a solution and establish specific key performance indicators that assist in implementing the proposed solution in a relatively smooth and efficient manner. Students would devise forecasted cash flows as they develop solutions to real-world business problems and differentiate among alternative solutions.

PROBLEM RECOGNITION AND SOLVING			
Core Competencies Needed to Enter Higher Education in Business	Competencies Gained During First Two Years of Business Study	Baccalaureate-Level Business Competencies	Post-Graduate/ Work Experience Business Competencies
Knowledge	Comprehension	Application Analysis	Synthesis Evaluation
<p>To succeed in a business curriculum, high school graduates must have a high level of readiness in English, Math, Science, and Social Studies.</p> <p>Identify problems and issues and propose basic solutions.</p>	<p>Describe typical problems businesses must solve.</p> <p>Explain different problem-solving approaches businesses use.</p> <p>Classify different business problems by specific functional areas.</p>	<p>Apply qualitative analytical tools to identify root causes of business problems.</p> <p>Compare and contrast the origins, limitations, and effectiveness of different analytical models.</p> <p>Analyze existing ways of identifying and solving problems.</p> <p>Differentiate between and apply specific problem-solving tools to business problems.</p> <p>Implement solutions, evaluate results, and recommend improvements.</p>	<p>Integrate and assess multidisciplinary business concepts in complex problem-solving environments, especially under conditions of imperfect information.</p>

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## **ANALYTICAL SKILLS**

Analytical skills refer to skills that help an individual define, conceptualize, and elaborate on complex issues and problems. Accordingly, analytical skills enable the individual to effectively solve a problem or evaluate, in detail, complex issues. Mathematical, quantitative, and statistical techniques as well as conceptual models are often applied in understanding and evaluating such complex issues. Organizing and explaining appropriate qualitative and quantitative assumptions and techniques needed to solve complex business problems often require analytical skills to devise effective solutions.

The Analytical Skills Goals for Texas Undergraduates involve using various quantitative and statistical techniques and conceptual models in defining, conceptualizing, and elaborating upon complex and challenging issues in a business context. The successful business graduate will draw from rational decision-making models to better understand and conceptualize these complex issues/problems. In addition, he/she will use various quantitative techniques such as decision tree analyses, forecasting, linear programming, market segmentation, scheduling and capacity planning, portfolio diversification and risk, interest rate and inflation rate impacts on cash flow, and capital budgeting techniques in order to evaluate issues and suggest an optimal solution. Similarly, statistical techniques such as correlation, regression, probability, and sampling analyses will be used to comprehensively address these complex business problems. The successful student will be able to organize alternative solutions and articulate reasons for deciding upon the recommended course of action.

Business graduates must maintain strong analytical skills, including basic math (e.g., proportions, exponents, rates of change, percentages, etc.), algebra, and calculus concepts. Business graduates will also use financial analysis skills to defend solutions to business investment, financing, and operational decisions (e.g., time-value of money, financial analysis, forecasting, and cash flow management). Business graduates will be able to analytically evaluate how changes in quantitative or qualitative assumptions change recommended decisions.

<b>ANALYTICAL SKILLS</b>			
<b>Core Competencies Needed to Enter Higher Education in Business</b>	<b>Competencies Gained During First Two Years of Business Study</b>	<b>Baccalaureate-Level Business Competencies</b>	<b>Post-Graduate/ Work Experience Business Competencies</b>
<b>Knowledge</b>	<b>Comprehension</b>	<b>Application Analysis Synthesis</b>	<b>Evaluation</b>
<p>To succeed in a business curriculum, high school graduates must have a high level of readiness in English, Math, Science, and Social Studies.</p> <p>Identify and provide basic solutions to problems in mathematics.</p>	<p>Recognize the issues and problems in the different functional areas of business.</p> <p>List the major challenges and problems businesses continually face.</p> <p>Explain how analytical tools and mathematical and statistical concepts help solve complex business problems.</p> <p>Describe the major quantitative and qualitative tools used in solving complex business problems.</p>	<p>Apply statistical and mathematical concepts to effectively analyze and solve business problems.</p> <p>Differentiate how statistical and mathematical concepts contribute to business problem solutions.</p> <p>Develop specific analytical approaches for understanding and evaluating complex business problems.</p>	<p>Compare and contrast the effectiveness of mathematical and statistical analytical tools in solving complex business problems.</p> <p>Assess and criticize existing analytical tools used for solving complex business problems.</p>

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## TECHNOLOGICAL SKILLS

Twenty-first Century technological skills include the ability to demonstrate a creative capacity – to think unconventionally, question the status quo, and imagine new scenarios to produce new work. These skills will be applied in the community, workplace, and in our global society.

The Technological Skills Goals for Texas Undergraduates include an ability to demonstrate information literacy and information technology skills through "fluency with technology," focusing on understanding the underlying concepts of technology and applying problem solving and critical thinking to the use of technology to solve business problems. Computer literacy goals include demonstrating that Texas undergraduates have the technology skills to use computers and business software applications such as word processing, presentation, spreadsheet, database, and other technologies to achieve a wide variety of academic, work-related, and personal goals. Students will be able to demonstrate an entrepreneurial mindset – how to create jobs for themselves and others by recognizing opportunities, and the willingness to embrace risks and responsibility. Students will also demonstrate that they can rapidly and routinely contribute to innovative business environments.

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TECHNOLOGICAL SKILLS			
Core Competencies Needed to Enter Higher Education in Business	Competencies Gained During First Two Years of Business Study	Baccalaureate-Level Business Competencies	Post-Graduate/Work Experience Business Competencies
Knowledge	Comprehension Application	Analysis	Synthesis Evaluation
<p>To succeed in a business curriculum, high school graduates must have a high level of readiness in English, Math, Science, and Social Studies.</p> <p>Recognize basics of the personal computing environment by having familiarity with commonly used computer software such as Microsoft Office.</p>	<p>Select and apply appropriate software to complete a coherent business presentation.</p> <p>Employ software for simple business-related calculations.</p> <p>Solve business problems utilizing commonly used spreadsheet, word processing, and business application software.</p>	<p>Model complex business problems with commonly used computer software.</p> <p>Create spreadsheets to model business activities for evaluation and business decision-making.</p> <p>Formulate alternative courses of action based on business modeling generated from spreadsheets.</p> <p>Develop business presentations with commonly used computer software.</p>	<p>Appraise business plans using commonly used computer software.</p> <p>Interpret business results with commonly used computer software.</p> <p>Critically interpret and apply information systems results as they relate to a range of business decisions.</p>

## ETHICAL DECISION MAKING

This skillset involves demonstration of the ability to apply logical reasoning consistent with generally accepted ethical philosophies to a range of business issues and demonstrate an awareness of the general relation of such issues to their conclusions (e.g., student-proposed implementation of their logical reasoning).

The Ethical Decision Making Goal for Texas Undergraduates involves the introduction and demonstration of significant awareness of their ethical values/principles/ideals as well as adherence to applying those ethical principles. Inherent in students’ demonstration of their ethical awareness should be an awareness of cultural as well as social and other relational values/principles/ideals.

ETHICAL DECISION MAKING			
Core Competencies Needed to Enter Higher Education in Business	Competencies Gained During First Two Years of Business Study	Baccalaureate-Level Business Competencies	Post-Graduate/ Work Experience Business Competencies
	Knowledge	Comprehension Application Analysis	Synthesis Evaluation
<p>To succeed in a business curriculum, high school graduates must have a high level of readiness in English, Math, Science, and Social Studies.</p> <p>High school graduates are expected to be aware of generally accepted ethical concepts.</p>	<p>Identify ethical dilemmas within a business setting; distinguish appropriate ethical courses of action.</p>	<p>Apply applicable ethical standards associated with their profession to defined business situations and activities.</p> <p>Integrate essential components of ethical reasoning and behavior into defined business activities.</p> <p>Apply ethical concepts and principles to the cultural and ethical complexities in a global business environment.</p> <p>Develop and suggest appropriate ethical resolutions and implications to global real-world situations.</p>	<p>Compare and contrast ethical values in governance among organizations.</p> <p>Critically evaluate decision-making approaches among businesses.</p>

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## FOUNDATIONAL BUSINESS COMPETENCIES

The foundational business competencies generally include the holistic understanding, application, and appreciation of both an organization’s external and internal environments. Not-for-profit organizations (museums, education, charities, and community service organizations) also apply foundational business principles in order to achieve their goals.

The Foundational Business Goals for Texas Undergraduates involve graduates being able to understand and anticipate emerging challenges and opportunities created by external forces (competitive, social, economic, legal and regulatory, technological) to strategically and operationally develop and implement plans of action to maximize the effectiveness and efficiency of business units. Broad-based knowledge of the principles underlying specialized functions of business (accounting, finance, marketing, sales, and management) will be required in the development of business action plans.

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<b>FOUNDATIONAL BUSINESS COMPETENCIES</b>			
<b>Core Competencies Needed to Enter Higher Education in Business</b>	<b>Competencies Gained During First Two Years of Business Study</b>	<b>Baccalaureate-Level Business Competencies</b>	<b>Post-Graduate/ Work Experience Business Competencies</b>
	<b>Knowledge</b>	<b>Comprehension Application</b>	<b>Analysis Synthesis Evaluation</b>
To succeed in a business curriculum, high school graduates must have a high level of readiness in English, Math, Science, and Social Studies.	<p>Recognize the phases of the business cycle and the problems caused by cyclical fluctuations in the market economies (local, national, international).</p> <p>Identify the determinants of supply and demand and price elasticity; demonstrate the impact of shifts on equilibrium price and output.</p> <p>Explain the purpose of financial statements, the interrelationships of financial data, and the principles underlying the reported valuations.</p> <p>Classify cost behavior and identify its impact on budgeting, responsibility accounting, cost control, and product costing.</p>	<p>Explain the role of external financial institutions in effective business management.</p> <p>Identify and explain the concepts and strategies of the marketing mix variables (product, price, promotion, and distribution) and apply these to a business situation.</p> <p>Identify and explain the management components of planning, organizing, leading, and controlling.</p> <p>Identify and interpret environmental and financial information to formulate recommendations for decision making.</p> <p>Explain special issues involving production and operational management and identify management strategies for each.</p>	<p>Synthesize all business function concepts and strategies and propose recommendations for management based on a given set of circumstances.</p> <p>In a graduate business curriculum, one must meet the requirements for basic proficiency in the area of study.</p>

## Community College Program of Study for Transfer to a Business Program

### FRESHMAN YEAR – Recommended Scheduling Sequence\*

First Semester (Fall)	SCH
ENGL 1301 Composition I	3
MATH 1324 Mathematics for Business & Social Sciences I (Finite Mathematics)	3
HIST 1301 United States History I	3
BUSI 1301 Business Principles	3
BCIS 1305 Business Computer Applications	3
<b>Total</b>	<b>15</b>

Second Semester (Spring)	SCH
ENGL 1302 Composition II	3
MATH 1325 Mathematics for Business & Social Sciences II (Business Calculus)	3
HIST 1302 United States History II	3
Life & Physical Sciences	3
ECON 2302 Microeconomics	3
<b>Total</b>	<b>15</b>

### SOPHOMORE YEAR – Recommended Scheduling Sequence\*

First Semester (Fall)	SCH
ACCT 2301 Financial Accounting	3
ECON 2301 Macroeconomics	3
GOVT 2305 Federal Government	3
Life & Physical Sciences	3
SPCH 1321 – Business & Professional Communication	3
<b>Total</b>	<b>15</b>

Second Semester (Spring)	SCH
ACCT 2302 Managerial Accounting	3
MATH 1342 Elementary Statistical Methods	3
GOVT 2306 Texas Government	3
Language, Philosophy & Culture or Elective	3
Creative Arts	3
<b>Total</b>	<b>15</b>

\*Some courses may have pre-requisites. Students are encouraged to contact the institution to which they intend to transfer.

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## Prerequisite Flowchart for Business

