

# **Bentley University**

## **General Business Core: An Introduction**

The General Business Core consists of nine three-credit courses. It is required of all students completing a Bachelor of Science (B.S.) in business degree. A portion of it is also required for students completing the B.S. in Mathematical Sciences as well as Bachelor of Arts (B.A.) degrees in Global Studies or in Media and Culture. The Core serves multiple purposes. One is to facilitate learning of fundamental business knowledge and skills that all business students, regardless of major, should have by the time they graduate from Bentley. Another purpose is to familiarize students with contemporary business issues, trends and practices, including globalization; business and information technology integration; ethics and corporate social responsibility; valuing diversity; and community service. The Core also provides an integrated perspective to enable students to understand how business functions fit together and how important issues, trends, and practices present themselves in different contexts and aspects of business.

General Business course coverage moves from basic knowledge and skills development in the first two years of the Core to more advanced integration and applications in subsequent years. Three first-year courses provide a solid foundation for building business knowledge: GB 110-Legal and Ethical Environment of Business; and the two-course sequence, GB 112-Tools & Concepts in Accounting & Finance; and GB 212-Practice & Applications in Accounting & Finance. The following course descriptions and a flow chart provide more detail.

### **GB 110 Legal and Ethical Environment of Business**

Provides an overview of the legal and ethical issues that confront business managers and executives in both starting a business and operating an existing business. Provides an analytical framework to identify legal and ethical issues. Discusses the relationship between business professionals and legal counsel. Discusses topics in contracts, sales, torts, crimes, securities law and Sarbanes-Oxley, business organizations, employment and discrimination and E-commerce. Interweaves international and ethical issues into the topics covered. Includes team assignments where appropriate.

### **GB 112 Tools & Concepts in Accounting & Finance**

The primary objective of this course is to provide a foundational understanding of accounting and finance concepts and tools. This course takes students from double-entry accounting through to an elementary understanding of how to construct financial statements. It introduces the use of these statements as the basis for ratio analysis and budgeting. Students begin their study of the basic time value of money concepts that are the foundation for basic valuation techniques for both financial securities and projects valuation.

### **GB 212 Practice & Applications in Accounting & Finance**

The primary objective of this course is to extend the foundational understanding of accounting and finance concepts and tools introduced in GB112. This course takes students from an elementary understanding of the prepared financial statements and introduces how to use them in financial decision-making. It covers the analysis of these statements using ratio analysis and the budgeting process using these statements as a starting point for future forecasts. Students will study the funding decisions facing the firm. They will extend their understanding of basic valuation techniques by learning more advanced techniques for valuing both the securities used to raise these funds and the projects to be funded.

### **Special features of the GB Core's first year:**

Developing team skills is important because many Bentley courses require that students work in a group to complete assignments. A required evening two-hour workshop on team skills accompanies GB 110. Team dynamics are studied and reinforced in GB 215 Human Behavior and Organizations (taken in the sophomore year), and skills are applied in GB 320 Integrated Business Project (taken in the junior year). Written specifically for GB 112 and 212, the instructional narrative "Windspark" places concepts in GB 112-212 as well as GB 110 into the context of a wind energy start-up venture. Students learn how a new organization begins and why different business functions are necessary as well as how they all fit together.

## YEAR ONE

**GB 110**  
Legal & Ethical Environment of  
Business  
Taken either semester

**GB112**  
Tools & Concepts  
in AC & FI  
Taken FIRST Semester

**GB212**  
Practice & Applications in AC & FI  
Pre-Req: GB112  
Taken SECOND Semester

## YEAR TWO

**GB 213**  
Business Statistics  
Pre-Reqs: MA I & II (6 credits), CC3  
Taken either semester

**GB 214**  
Marketing-Operations  
Fundamentals  
Pre-Req: CC3  
Taken either semester

**GB 215**  
Human Behavior &  
Organizations  
Pre-Req: CC3  
Taken either semester

## YEAR THREE

**GB 310**  
Business Processes & Systems  
Pre-Reqs: GB212, GB213, GB214  
Co/Pre-Req: GB215  
Taken either semester

**GB 320**  
Integrated Business Project  
Pre-Reqs: GB212, GB213, GB214, GB215  
Co/Pre-Req: GB310  
Taken either semester

## YEAR FOUR

**GB 410**  
Global Strategy  
Pre-Reqs: GB212, GB213, GB214, GB215, GB310  
Co/Pre-Req: GB320  
Taken either semester