

## Upper Level Courses in the BBA Degree in Accounting

### Comment on Math Requirements

In addition to Area A math, students graduating prior to 2007 must complete MATH 2400; students graduating 2007 or later must complete MATH 2040 and MATH 2400.

### COMMON PROFESSIONAL COMPONENT

#### Courses required for all BBA students

#### **BUSA 3110 Statistical Analysis for Production, Operations, and Management (W)**

Prerequisite: MATH 2400. A second course in statistical methods with special reference to applications in business and industry. Topics include data collection, sampling, regression, forecasting, and statistical quality control. Spreadsheet software is used extensively in the course. It is recommended that students without experience using spreadsheets complete CSCI 1100 prior to taking this course. This course should be taken as soon as the prerequisites are satisfied.

#### **BUSA 3120 Production and Operations Management [R]**

Prerequisite: MATH 2400. This course familiarizes the student with the nature and scope of production and operations management in modern industry. The topics emphasized include operations philosophies, operations strategy, inventory control, project management, scheduling, and other current topics selected by the instructor.

#### **FINC 3440 Principles of Finance [C]**

Prerequisites: ACCT 2101 & ECON 2106. A study of financial concepts with emphasis on understanding how the principles of financial management can be used to enhance the value of a firm. Topics include the time value of money, valuation models for bonds and stocks, the relationship of risk and rate of return, capital management fundamentals, and financial statement analysis.

#### **ECON 3441 Money and Banking [R]**

A study of the basic principles and concepts of money and credit and their importance in the present economy. The major topics emphasized are the commercial banking system, central banking as a means of expanding and stabilizing the supply of money and credit, monetary theory, monetary and fiscal policies, international banking and finance, and other banking and credit institutions.

#### **MGMT 3661 Fundamentals of Management [C]**

This course is designed to familiarize students with the functions of management. Major emphasis is placed on planning, organizing,

controlling, and leading the organization to improve performance. Attention is given to methods of building cooperation between functional areas within an organization and to building and operating cooperative alliances at an industry, national, or international level. This course should be taken early in the junior year.

#### **MKTG 3700 Principles of Marketing [C]**

A functional study of market organization designed to introduce the student to the major institutions and basic theories in the field of marketing. Levels of marketing, organizations' operations at each level and their functions, price policy, marketing cost, and relative efficiency of various marketing methods are principal topics. This course should be taken early in the junior year.

#### **BUSA 3810 Business Law [R]**

An overview of the legal system with special emphasis on contracts, sale of goods under the U.C.C., negotiable instruments, risk-bearing devices, and basic law of real property, personal property, wills, trusts, and estates. Reference is made to current legislation affecting business.

#### **BUSA 4527 International Business (O) [R]**

Prerequisites: FINC 3440, MGMT 3661 & MKTG 3700, or permission of instructor. An analysis of the mechanics of doing business abroad including theories of trade, methods of trade, and balance of payments. In addition, the effect of cultural, economic, environmental, legal, political, and sociological differences on U.S. business operations abroad will be linked with the functional areas of international business: accounting, finance, management, and marketing.

#### **BUSA 4995 Strategic Management (W) (O)[R][C]**

Prerequisites: FINC 3440, MGMT 3661 & MKTG 3700, Area F, and within 24 hours of meeting degree requirements. This course is designed for business administration majors who are within two semesters of graduation. It is a capstone course integrating the application of analytical skills acquired from previous courses in accounting, finance, management, and marketing.

### MAJOR SPECIFIC COURSES

#### **ACCT 3310 Intermediate Accounting I [R] [C]**

Prerequisite or corequisite: FINC 3440. A detailed intermediate level study of financial accounting through examination and application of generally accepted accounting principles for assets, liabilities, equity, revenues and expenses, primarily within the corporate business environment. These courses should be taken during the junior year, or before, by accounting majors.

#### **ACCT 3320 Intermediate Accounting II [R] [C]**

Prerequisite: ACCT 3310. A continuation of ACCT 3310.

#### **ACCT 3350 Federal Income Taxation [R] [C]**

Prerequisite: ACCT 3310 or FINC 3440. A federal income tax course, involving a study of general concepts of income, deductions, and federal income tax. Planning for small business owners is emphasized including the interaction of ordinary income, capital gains, and self employment tax. Tax research is introduced. This course should be taken during the junior year, or before, by accounting majors.

#### **ACCT 4310 Intermediate Accounting III [R] [C]**

Prerequisite: ACCT 3320. A study, including research of current financial reporting issues, of complex financial accounting topics such as income taxes; pensions; derivatives; earnings per share; accounting changes; error corrections; foreign currency transactions and translations; complex cash flow analysis; and application of International Financial Reporting Standards (IFRS).

#### **ACCT 4330 Accounting Information Systems [R] [C]**

Prerequisite: ACCT 3320. A study of the concepts, components, development tools, and development steps of accounting information systems.

#### **ACCT 4360 Cost Accounting [R] [C]**

A study of manufacturing costs and cost accumulation systems. Job order, process, and standard cost systems are examined, along with direct costing and financial statement analysis. This course should be taken during the senior year by accounting majors.

#### **ACCT 4380 Auditing [R] [C]**

Prerequisites: ACCT 3320. This course is a study of auditing standards and objectives and the steps involved in planning, performing, and completing an audit. Emphasis is placed on professional standards, ethics and legal responsibilities of public accountants, the study and evaluation of the internal controls within a company, and the preparation of audit reports.

#### **Note for students who plan to pursue CPA licensure**

Additional Accounting courses are available for students who wish to complete the academic requirements for becoming a CPA.

[R] Restricted to students who have earned a C or better in ACCT 2101, ACCT 2102, ECON 2105, and ECON 2106 in addition to any other listed prerequisites

[C] Grade of C or better required for degree

(W) Writing Intensive course

(O) Oral Intensive course

June 1, 2008