



Bachelor of Business Administration

Emphasis in Accounting

Program of Study: Bachelor of Business Administration in Accounting

The Bachelor of Business Administration major in Accounting presents in-depth processes that govern the tracking, verification, and evaluation of business resources. Students engage the role of the accountant in managing business risk and implementing effective business decisions.

Candidates graduating with the BBA in Accounting will:

- Explain and evaluate important topics, concepts, and skills in accounting including: taxes, ethical dilemmas, cost accounting, auditing and financial statement analysis.
- Prepare, interpret and analyze financial statements in accordance with generally accepted accounting principles.
- Examine and forecast the processes of tracking and analyzing costs for internal record keeping.

General Education Requirements (45 credit hours)

Course Number	Course Title	Course Description	Credits
COM 301	Cultural Diversity in Business (or other 300 level or above diversity, culture or communications class)	Investigates parameters of difference that may impact business communications and relationships. Topics include dress, greetings, customs, expectations, and negotiating styles.	3
ENG 101	Composition (or comparable Composition class)	Provides instruction, guidance, and feedback for the fundamental principles of effective expository writing. Topics include elements of content, organization, writing conventions, and format, applied to areas of the business core program.	3
ENG 103	Business Writing (or comparable Composition class)	Emphasizes audience, tone, development, discourse, and vocabulary appropriate to writing for business purposes. Students employ writing topics applied to areas of the business core program. <i>Prerequisite: ENG101.</i>	3
SPC 101	Business Presentations (or comparable Speech class)	Prepares students to develop and deliver presentations to yield results within informative, persuasive, goodwill, sales, and training venues. The course includes preparing charts and graphs, running productive meetings, and effective public speaking.	3
ECO 201	Macroeconomics or comparable lower division Economics class)	Addresses effects of the national economy on business cycles in regard to growth, inflation, and unemployment. Students consider how these factors are related to micro-level performance.	3
ECO 301	Microeconomics (or comparable upper division Economics class)	Presents the theory of exchange and production in terms of supply and demand, price adjustment, and market failure. Topics include	3

	class)	types of costs and profits. <i>Prerequisite: ECO201.</i>	
POL 101	U.S Government (or other 100 level or above political science)	Reviews the structure and functions of the U.S. government and the system of checks and balances with regard to federal power. The course distinguishes the types of authority that are left to the individual states.	
PSY 101	Psychology (or other 100 level or above psychology)	Introduces basic theoretical constructs of psychology that explain mental processes and behavior. Students compare various schools of thought regarding perception, cognition, emotion, personality, and interpersonal relationships.	
SOC 301	Sociology (or other 300 level or above sociology)	Introduces basic theoretical constructs of sociology that explain human interaction and social organization. Students examine cultural and environmental factors that influence social processes.	3
PHL 101	Business Ethics (or other 100 level or above philosophy class)	Analyzes practical moral dilemmas that arise in business environments and the ethical principles that guide resolution of them. Students examine issues from multiple points of view in order to describe the role of business ethics as reconciling conflicting interests.	3
THR 301	Film (or other 300 level or above literature, music, art, history or theater class)	Examines fundamental elements of film analysis, including style, narrative, genre, and major approaches. Students investigate interpretations of film as artistic presentation, popular entertainment, and mass communication.	3
BIO 101	Environmental Studies I (with lab) (or other 100 level or above physical science class)	Identifies ways in which humans interact with and impact their environment, including natural, constructed, and cultural surroundings. Students consider relationships among these environments that give rise to diverse business and economic circumstances. There is a lab component in this course.	3
BIO 301	Environmental Studies II (or other 300 level or above physical science class)	Focuses on solutions to current green issues, including solar, wind, biofuels, green building design, and transportation. Students critique current environmental efforts and strategize ways to increase the public and private support they receive. <i>Prerequisite: BIO101</i>	
MAT 101	Introductory Algebra (or other 100 level or above math or statistics class)	Introduces fundamental algebra concepts. Topics include integers; fractions, decimals, and percentages; algebra notation and symbols; solving equations with roots and powers; linear equations and inequalities; graphing and linear systems; exponents and polynomials; and	3

		factoring.	
MAT 301	Business Statistics (or other 300 level or above business statistics class)	Provides the tools to interpret fundamental statistics for business applications. Topics include descriptive statistics, probability, normal distributions, testing hypotheses, confidence intervals, linear regression, and correlation. <i>Prerequisite: MAT101.</i>	3

Business Core Requirements (33 credit hours)

Course Number	Course Title	Course Description	Credits
ACT 201	Accounting I	Covers fundamental accounting concepts and techniques in accordance with Generally Accepted Accounting Principles for ledgers, journals, and the accounting cycle; introduces financial statements. Students conduct major operations for analysis of business transactions.	3
BUS 201	Intro to Environment of Business	Introduces the functional areas and fundamental terminology of business environments. Topics engage students in current small business events through information evaluation and problem solving to better comprehend the business world.	3
ECO 303	Money and Banking	Investigates the financial rules and institutional structure of banks, their common functions, and their broader commercial role in handling monetary funds. Students discuss the capacity of banks to influence economic events.	3
FIN 201	Finance I	Surveys major topics in financial management, including the financial environment, financial goals of corporations, the agency problem between stockholders and top executives, the time value of money, the risk and return relationship, financial statement analysis, financial markets and institutions, and the valuation of securities.	3
HRM 301	Human Resource Management	Explores the principles and practices of recruiting and maintaining an effective workforce. The course reviews generational differences and recent trends in employee career goals and on-the-job priorities.	3
LAW 201	Legal Environment of Business	Investigates legal aspects of business. Students examine types of law, contracts, and regulatory obligations.	3
LDR 401	Leadership	Investigates leadership from practical	3

		perspectives including the expectations of constituent groups, personal credibility, enlisting others in a common vision, seizing initiative, fostering collaboration, recognizing and celebrating victories, and learning as a key to growing and fostering continued effective leadership skills.	
LDR 403	Change Management	Presents theory and procedures to anticipate, design, implement, and evaluate organizational change. Students examine an organization for use and implementation of the Balanced Scorecard, a tool for change initiatives and planning.	3
MGT 301	Management	Focuses on the challenges of building a sense of community within a business, including interpersonal skills, group processes, and delegating power. The course emphasizes relationship building, creating teams, and employee motivation.	3
MKT 301	Marketing	Addresses the components and principles of marketing plans, strategies, and processes. The course distinguishes elements of the marketing mix and types of communication involved in recruiting and retaining a stable customer base.	3
ORG 301	Organizational Behavior	Covers models of human behavior at work, the dynamics between people and organizations, and how to promote effective teams. Students analyze current issues about working in and around organizations	3

Major Field Requirements (27 credit hours)

Course Number	Course Title	Course Description	Credits
ACT 203	Accounting II	Continues ACT 201 and includes investments, cash flow, budgeting, and cost-volume-profit analysis. <i>Prerequisite: ACT201</i>	3
ACT 205	Tax Accounting	Focuses on the Internal Revenue Code regarding tax assessment for types of business entities, accounting cycles, administering payroll, accurate tracking of income and expenses, and tax preparation. Small business is given special attention regarding tax planning and compliance issues. <i>Prerequisite: ACT201.</i>	3
ACT 207	Cost Accounting	Examines the processes of tracking and analyzing costs for internal record keeping. The	3

		course reviews the elements of performance evaluation and presents various approaches to using income and expense measures.	
ACT 299	Accounting Project	Integrates major concepts and skills within the accounting emphasis. Students apply accounting principles to a prospective enterprise.	3
ACT 301	Intermediate Accounting I	Emphasizes analysis of financial statements and the role of the accountant in organizational management. Students discuss the role of responsible accounting for effective decision-making. <i>Prerequisite: ACT203.</i>	3
ACT 303	Intermediate Accounting II	Continues analysis of financial statements and the role of the accountant in organizational management. Students discuss the role of responsible accounting for effective decision-making. <i>Prerequisite: ACT301.</i>	3
ACT 401	Taxation	Identifies the role, types, and uses of public revenues, including a review of the evolution of taxation, its current state of implementation, and a projection of its future development.	3
ACT 403	Auditing	Analyzes the means by which financial information is evaluated and verified. Students examine procedures and standards for inquiry, evidence, and risk control.	3
ACT 499	Accounting Capstone	Applies learning outcomes compiled throughout the major. Students develop a project of personal or professional interest that is oriented to current trends in accounting. <i>Must be taken as last course in BBA accounting major.</i>	3

Electives (15 credit hours)

Additional credit hours of course work must be selected from across the BBA program or transferred to complete the 120 hours of required study.

Total General Ed. Credits: 45

Total Business Core Credits: 33

Total Major Credits: 27

Total Elective Credits: 15

Total Bachelor of Business Administration: Accounting Major Credits: 120