

MU Bachelor of Arts in Accounting (BA)

The Bachelor's in Accounting was created to offer you a broad understanding of the accounting discipline. When pursuing your accounting degree online, you will start off with the basics, learning about debits and credits. After, you will be introduced to more intermediate topics. You will develop analytical, technical, and other practical accounting skills that will be necessary when pursuing your career. The curriculum covers the principles of budgeting, costing, reporting, and accounts analysis.

COURSE MODULES

FOUNDATION COURSES

ACCT 240 - Financial Accounting

An introduction to the theory and practice of accounting and financial reporting. Topics include the accounting cycle, financial statements and accounting for assets, liabilities, equities, revenues and expenses.

Credits: 4

ACCT 245 - Managerial Accounting

An introduction to the use of accounting information by managers. Topics include the use of accounting information for planning and control, performance evaluation, and decision-making.

Prerequisites & Notes: ACCT 240.

Credits: 4

DSCI 205 - Business Statistics

Statistical methods used in business research, analysis and decision making; preparation and presentation of data, frequency distributions, measures of central tendency and dispersion, statistical inference, regression and correlation.

Prerequisites & Notes: MATH 114 or MATH 115 or MATH 118 or MATH 156 or equivalent or higher or suitable math assessment score.

Credits: 4

ECON 206 - Introduction to Microeconomics

An overview of the modern market economy as a system for dealing with the problem of scarcity. Operation and decision-making of economic units; supply, demand and resource allocation; analysis of various market and industry structures; shortages, controls, social costs and benefits; international

trade; comparative systems.

Prerequisites & Notes: MATH 112 or equivalent or suitable math assessment score.

Credits: 4

ECON 207 - Introduction to Macroeconomics

An overview of the modern market economy as a system for dealing with the problem of scarcity. The analysis of relationships among such variables as national income, employment, inflation and the quantity of money. The roles of government expenditure, taxation and monetary policy; international finance; economic development.

Prerequisites & Notes: ECON 101 or ECON 206 or ECON 446 or HNRS 209; MATH 112 or equivalent or suitable math assessment score.

Credits: 4

MATH 157 - Calculus with Applications to Business and Economics

Limits, rates of change, differentiation, graphing and optimization, integration, business applications, partial differentiation. MATH 124 may be substituted for MATH 157 but not vice versa. Cannot be taken for credit by a student who has already completed another college-level calculus course.

Prerequisites & Notes: MATH 114 or MATH 118 or MATH 156 or grade of 2.3 or higher in a college pre-calculus course or suitable math assessment score.

Credits: 4

MGMT 271 - Law and the Business Environment

Historical development of legal institutions, the judicial process, and impact of the law upon individual and business decision making.

Prerequisites & Notes: only one of MGMT 271, PLSC 311, or FAIR 311B may be taken for GUR credit.

Credits: 4

MIS 220 - Introduction to Business Computer Systems

Introduction to use of commercial software packages for business applications, including spreadsheet analysis, word processing, and communications. S/U grading.

Prerequisites & Notes: Pre-major, major or minor in business; or pre-major or major in economics.

Credits: 2

ACCOUNTING CORE COURSES

ACCT 341 - Intermediate Accounting Theory and Practice I

An in-depth study of accounting theory and practice for students who require more than introductory coverage. Both conceptual and application topics are studied.

Prerequisites & Notes: Majors Only. ACCT 245

Credits: 4

ACCT 321 - Accounting Information Systems I

An introduction to the subject of information system's role in accomplishing the objectives of financial accounting, managerial accounting, and auditing. Topics include advanced Excel use, enterprise systems, risk management, internal controls, systems analysis and documentation, and project management.

Prerequisites & Notes: Majors only. ACCT 245, MIS 220 or equivalent skills.

Credits: 4

ACCT 375 - Taxation and Business Decisions

An introduction to the tax environment, the role of income taxes in decision making, the basics of business taxation, and the tax research process (including communication).

Prerequisites & Notes: Majors only; ACCT 240.

Credits: 4

ACCT 331 - Cost Management

Procedures used for classifying, recording, summarizing and allocating current, and estimated costs for planning, controlling and reporting purposes.

Prerequisites & Notes: Majors only. ACCT 245, DSCI 205, MIS 220 or equivalent skills.

Credits: 4

ACCT 461 - Auditing Theory and Practice

A study of the role of auditing and auditors in corporate financial reporting, and the importance of this role to the public. Topics covered include the audit planning process, audit reports, professional standards, and the legal and ethical responsibilities of auditors to their clients, the accounting profession and to the public.

Prerequisites & Notes: Majors Only. ACCT 321, ACCT 343

Credits: 4

ACCT 470 - Law of Commercial Transactions

Legal principles underlying the law of contracts, sales, secured transactions, real property security, bankruptcy and suretyship.

Prerequisites & Notes: Majors Only. MGMT 271

Credits: 4

BUSINESS CORE COURSES

BUS 310 - Introduction to Professional & Career Readiness

Exploring career options related to individual student interests will take place in the context of both general career-related information and customized feedback. Professional workshops on topics such as professionalism, networking, interviewing, and etiquette provide a foundation for each student's pursuit of their own career aspirations and goals.

Prerequisites & Notes: Major or pre-major status.

Credits: 1

BUS 410 - Professional & Career Readiness as a College Graduate

This class provides students with opportunities to document and reflect on all of their professional and career readiness activities completed as part of their CBE program. Students will engage in career planning and preparation as well as reflect on program-specific activities.

Prerequisites & Notes: BUS 310

Credits: 1

DSCI 305 - Applied Business Statistics

Applications of business statistics to research, analysis, and decision making in business. Regression, correlation, analysis of variance, and nonparametric tests, with emphasis on the use of business-oriented computer statistical packages.

Prerequisites & Notes: MATH 157 or MATH 124 or MATH 138; and DSCI 205.

Credits: 4

FIN 341 - Principles of Finance

Core principles of financial management and goal of businesses, financial institutions and markets, time value of money, capital budgeting, stock and bond valuation, capital structure, risk and return, and financial analysis and planning.

Prerequisites & Notes: Sophomore status. ACCT 245, DSCI 205, MIS 220 or equivalent.

Credits: 4

MGMT 311 - Introduction to Management and Organizational Behavior

Introduction to organization theory, behavior and interpersonal communication; concepts of power, authority and influence; the role of philosophy and values in organizations.

Credits: 4

MGMT 382 - Business and Its Environment

A study of the business decision-making process as these decisions interact with the social, technological, political/legal and economic environments. The causes and effects of the regulation of business are developed and explored.

Prerequisites & Notes: Majors only. MGMT 271.

Credits: 4

MGMT 319 - Communication Skills for Managers

The ability to communicate ideas accurately and persuasively is essential as a manager. Effective communication can foster cooperation, productivity, and teamwork within diverse teams and organizations. This class provides a framework for students to learn, develop, and practice essential interpersonal, written, digital, and verbal communication skills.

Prerequisites & Notes: ENG 101 or equivalent

Credits: 4

MKTG 380 - Principles of Marketing

Identification and analysis of relevant opportunities and constraints in consumer and industrial target markets. Management of the marketing mix including product planning, distribution institutions and activities, promotion and pricing.

Prerequisites & Notes: ACCT 240; and ECON 206 or HNRS 209.

Credits: 4

OPS 360 - Operations Management

Examines the concepts for designing, planning and improving manufacturing and service organizations. Topics include enterprise resource planning, facility layout, forecasting, queuing models, inventory management, lean manufacturing, total quality control, and project management.

Prerequisites & Notes: DSCI 205, ACCT 245, C- or better; spreadsheet competency

Credits: 4

MGMT 492 - Entrepreneurial Problems

Field consulting work and study under faculty supervision with small business entrepreneurs in the local business community, directed towards solving varied real-life small business problems.

Prerequisites & Notes: Majors Only. MGMT 491

Credits: 4

MGMT 495 - Strategic Management

Case study of policy making and administration from a general management point of view. Emphasis on problem analysis, the decision-making process, administration and control, and development of policies and objectives.

Prerequisites & Notes: Majors Only. MGMT 311, FIN 341, MKTG 380, OPS 360, and MIS 320 or ACCT 321.

Credits: 4