

Department of Business, Accounting, and Economics

The Department of Business, Accounting, and Economics offers Bachelor of Arts degrees in Accounting, Public Administration, or Business Administration. Students selecting majors in Business Administration must choose a concentration in Economics, Finance, International Business or Management. Minors are available in Accounting, Economics, Business or Public Administration and an Associate of Arts Degree is offered in Business Administration. Students may combine majors, minors and emphases.

Consistent with Carroll Colleges, dual goals of vocation and enlightenment, the Department of Business, Accounting, and Economics also serves a dual mission. Students are provided a common body of knowledge necessary for entry into a business-related career. At the same time, the curriculum ensures that students receive a well-rounded liberal arts education. Value oriented discussions, including ethical dilemmas encountered in global business, are included in the curriculum.

The Public Administration major, which is a joint effort between the Business, Accounting and Economics Department and the Political Science Department, provides relevant courses in business and political science to prepare students for administrative careers in local, state and federal governments. In addition, students are prepared to pursue graduate work in public administration.

The Business Administration major prepares students for careers in marketing, finance, management or economics. Students completing the Accounting major are prepared for professional certification exams. They are also provided with skills necessary to perform in an accounting related career. Through the liberal arts education, students develop valuable communication and reasoning skills. Both the Business Administration major and the Accounting major are designed and evaluated to ensure students are prepared for entry directly into the workforce or for acceptance into graduate school.

Goals for Majors in the Department of Business Administration, Accounting and Economics

A successful graduate of the department will be able to:

- Use data and statistics in order to understand and analyze relevant problems
- Understand and analyze financial statements of economic entities
- Read and understand publications covering topics discussed in the various majors in the department
- Organize and present ideas and information orally in small group settings
- Design and carry out independent and collaborative projects
- Use contemporary information technology effectively including the library, the internet and computer software
- Write essays and short papers in a clear and concise fashion with emphasis on content, style and analytical ability
- Understand and explain important issues encountered in economic entities with particular emphasis on ethical and global implications.

Majors For The Bachelor of Arts Degree

Accounting
Business Administration
with areas of concentration in:
Economics
Finance
International Business
Management
Public Administration

Minors For The Bachelor of Arts Degree

Accounting
Business Administration
Economics
Public Administration

Curriculum For The Associate of Arts Degree

Business Administration

Major In Accounting

I. Major Program Requirements

Forty-five (45) semester credits of accounting, business, and economics courses:

BA 203-204	Principles of Accounting
BA 301-302	Business Law
BA 303-304	Intermediate Accounting
BA 310	Governmental and Not-for-Profit Accounting
BA 311	Individual Federal Taxation
BA 313	Managerial Finance
BA 315	Cost Accounting
BA 405	Auditing
BA 407	Advanced Accounting
BA 410	Business Policy
EC 201-202	Principles of Economics

II. Other Program Requirements

CS 213	Computer Applications in Business
MA 117	Difference Equations & Linear Algebra
or MA 121	Calculus
MA 207	Elementary Statistics

Note for Students Interested in Certification in Public Accountancy: Beginning in 1997, candidates for certification in Montana must have earned at least one hundred and fifty (150) semester hours of credit, including those earned toward the baccalaureate degree. The twenty-eight (28) additional hours may be taken at Carroll College or at a graduate degree-granting institution.

The one hundred and fifty (150) semester hour requirement includes a requirement of twenty-four (24) upper division accounting hours and twenty-four (24) business related hours. Business related courses also include computer applications and communications. Students should meet with their advisors to select appropriate courses to satisfy the 150 hour or graduate school admission requirements.

If the student wishes to take the additional course work at Carroll, the following courses are highly recommended:

BA 312	Corporate Income Taxation
BA 360	Computerized Accounting and Finance
BA 417	CPA/CMA Review
BA 406	Auditing II

Note: All degree students should review requirements for graduation as described in this catalog.

Major in Business Administration with an Area of Concentration

I. Major Program Requirements

(For Each Area of Concentration Below)

Thirty-nine (39) semester credits of accounting, business, and economics courses, including:

BA 203-204	Principles of Accounting
BA 301-302	Business Law
BA 306	Marketing
BA 313	Managerial Finance
BA 375	Fundamentals of Management
BA 392	International Business
BA 410	Business Policy
EC 201-202	Principles of Economics
EC 309	Financial Markets and Institutions
EC 406	International Economics

Plus one of the following areas of concentration (9 Credits):

A. Economics

EC 315	Managerial Economics
EC 316	Intermediate Macroeconomics

And one of the following courses:

BA 409	Operations Research
EC 302	Labor Relations and Public Policy
EC 304	Public Finance

B. Finance

BA 314 Advanced Financial Analysis and Planning

And two (2) of the following courses:

BA 307	Investment Strategies
BA 315	Cost Accounting
BA 365	Spreadsheets*
BA 409	Operations Research
BA 411	Investment Management
EC 304	Public Finance

C. Management

Three (3) of the following courses:

BA 377	Small Business Management
BA 380	E-Commerce
BA 408	Human Resource Management
BA 409	Operations Research
BA 413	Organizational Behavior
CO 320	Organizational Communications
EC 302	Labor Relations and Public Policy

D. International Business

Three (3) of the following courses:

CO 325	Intercultural Communication
PO 115	International Relations
Study Abroad Experience (3 credits)	
Foreign Language (3 credits)	

II. Other Program Requirements

CS 213	Computer Applications in Business
or BA 365	Spreadsheets*
MA 117	Difference Equations & Linear Equations
MA 207	Elementary Statistics

*Note: BA365 fulfills either a course requirement in the finance concentration or the computer requirement. It cannot be counted as both a finance course and the computer course.

Major In Public Administration

Public administration is a program that combines relevant courses in business and political science designed to provide students with the undergraduate training necessary to pursue administrative careers in local, state, and federal governments.

I. Major Program Requirements

Forty-two (42) semester credits, including:

BA 203-204	Principles of Accounting I and II
EC 201-202	Principles of Economics I and II
EC 304	Public Finance
PAD 205	Introduction to Public Administration
PO 104	American National Government
PO 250	Contemporary Issues in American Politics
PO 306	Data Analysis for Public Policy
PO 314	Public Administration and Policy
And four (4) courses from the following:	
BA 310	Governmental and Not-for-Profit Accounting
BA 408	Human Resource Management
BA 409	Operations Research
PAD 412	Administrative Internship
PO 230	Montana State Politics
PO 319	Urban Politics

II. Other Program Requirements

CS 213	Computer Applications in Business
or BA 365	Spreadsheets

Note: All degree students should review requirements for graduation as described in this catalog.

Minor in Accounting

Minor Program Requirements

Twenty-one (21) semester credits of accounting, including:

BA 203	Principles of Accounting I
BA 204	Principles of Accounting II
BA 303	Intermediate Accounting
BA 315	Cost Accounting
BA 313	Managerial Finance (optional)
BA 360	Computerized Accounting and Finance (optional)

Minor in Business Administration

Minor Program Requirements

Twenty-one (21) semester credits of business and economics courses, including:

BA 203-204	Principles of Accounting
BA 306	Marketing
BA 313	Managerial Finance
BA 375	Fundamentals of Management
EC 201-202	Principles of Economics

Minor in Economics

Minor Program Requirements

Twenty-one (21) semester credits of economics courses, including:

EC 201-202	Principles of Economics
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And five (5) upper-division economics courses, including:

BA 409	Operations Research
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Minor in Public Administration

Minor Program Requirements

Twenty-one (21) semester credits, including:

- EC 201-202 Principles of Economics I and II
- EC 304 Public Finance
- PAD 205 Introduction to Public Administration
- PO 104 American National Government
- PO 250 Contemporary Issues in American Politics
- PO 306 Data Analysis for Public Policy

Curriculum in Business Administration for the Associate of Arts Degree

Program Requirements

- BA 203-204 Principles of Accounting
- BA 306 Marketing
- BA 375 Principles of Management
- EC 201-202 Principles of Economics

And one of the following:

- BA 301 Business Law
- BA 313 Managerial Finance
- BA 408 Human Resource Management

Note: All degree students should review requirements for graduation as described in this catalog.