

BA: Courses in Business and Accounting

Department of Business, Accounting, and Economics

BA 100 Introduction to Business 3 Cr

This course is designed for the student with little or no experience in business and its related fields. This course helps the student to build the necessary understanding of the myriad of business terms that exist today. Topics covered include management, marketing, capitalism, computers, accounting, finance, ethics, and international business. No prerequisite. Fall semester.

BA 203-204 Principles of Accounting I and II 6 Cr

Introductory courses dealing with the principles of recording, analyzing, and communicating information about the economic activities of organizations. First semester includes preparation and interpretation of general purpose financial statements, e.g., income statement, balance sheet, and statement of cash flow. Second semester covers interpretation of information relevant to managerial decisions, e.g., pricing, budgeting, and capital investments. MA 117 recommended. Offered fall and spring.

BA 301-302 Business Law I and II 6 Cr

An introduction to the study of law designed to acquaint the student with the legal controls under which modern business is conducted. The course covers the law of contracts and agency, bailments, sales, negotiable instruments, partnerships, and corporations. Prerequisite: Junior standing. Offered annually.

BA 303-304 Intermediate Financial Accounting I and II 6 Cr

Course emphasis is on accounting theory and concepts, as well as analysis of the problems that arise in applying these underlying concepts to financial accounting. Attention is focused on the use of accounting information as a basis for decision making by management, stockholders, creditors, and other users of financial statements and accounting reports. Prerequisite: BA 203-204. Offered annually.

BA 306 Marketing 3 Cr

An introduction to marketing and management decision making in the pricing, promotion, and distribution of products. Consideration of the behavioral, legal, ethical, competitive, and economic environments as they affect decisions in domestic and international business organizations. Spring semester.

BA 307 Investment Strategies 3 Cr

Individual stock selection, when to buy, when to sell, market timing (fundamentals vs. technical vs. psychological vs. contrarian approaches), the economy, and the stock market. Portfolio analysis via stocks, bonds, treasuries, CDs, money market funds, mutual funds, options, real estate, and precious metals. Summer session only.

BA 310 Governmental & Not-for-Profit Accounting 3 Cr

A study of fund accounting as used by various governmental units and other non-profit organizations. Prerequisite: BA 203-204. Spring semester.

BA 311 Individual Federal Taxation 3 Cr

A basic course in income taxation of individuals. Common aspects of typical 1040 tax returns considered. Taught first 3/4 of semester. Students interested in taking the CPA exam should also take BA 312 concurrently. Fall semester.

BA 312 Federal Taxation: Corporate and Partnership 1 Cr

This course is taught the last quarter of the semester following BA 311 and covers aspects of corporate and partnership taxation. Recommended for those interested in taking the CPA exam. Fall semester.

BA 313 Managerial Finance 3 Cr

A consideration of financial concepts as applicable to modern firms. Topics include cash flow, financial ratios, the time value of money, the cost of capital, capital budgeting, the income tax environment, and aspects of long-term financing with leases, bonds, preferred stocks, and common stocks. Prerequisites: BA 203-204; MA 117. Fall semester.

BA 314 Advanced Financial Analysis and Planning 3 Cr

Examines variables relevant to financial problems. Develops skills, techniques, and judgment necessary to make financial decisions. Continuation of BA 313 Managerial Finance. Prerequisite: BA 313. Spring semester.

BA 315 Cost Accounting 3 Cr

A consideration of those principles relating to the accounting systems used by manufacturing concerns. The job-order cost system, the standard cost system, and process cost systems are studied together with selected managerial accounting principles such as relevant costs. Prerequisites: BA 203-204. Fall semester.

BA 316 Cost Accounting II 3 Cr

A continuation of BA 315, the course extends coverage of managerial and cost accounting concepts as they are applied in planning, pricing products, and controlling business firms' activities. Prerequisite: BA 315. Offered at discretion of department.

BA 318 Personal Finance 3 Cr

Designed to help the student plan the handling of finances in everyday business transactions. Topics included are budgeting, credit, savings, insurance, income tax, investment, and estate planning. Summer session only.

BA 360 Accounting & Finance Information Systems 3 Cr

This course will acquaint students with accounting and finance software packages and the potential uses of computer applications in accounting or finance situations. Students will complete a variety of accounting problems using computers. Prerequisites: BA 203-204. Summer session only. Class may be taken for credit two times.

BA 365 Advanced Spreadsheet Applications 3 Cr

This course is designed to assist students in the development of proficiency in using spreadsheet software such as Excel for making business decisions. Students will build templates for analyzing a variety of business problems.

This course may be used to satisfy the computer applications requirement in the Business major or may be used to satisfy one of the requirements in the Finance emphasis in the Business major. A student may not double count this course to fulfill both requirements. Summer session only.

BA 375 Fundamentals of Management 3 Cr

An introduction to effective management practices, including planning, staffing, organizing, leading, and controlling organizational functions. Spring semester.

BA 377 Small Business Management 3 Cr
 This course is designed to develop the student's understanding of the economic and social environment with which the small firm functions and the influence this has on decision making. Offered Summer Session.

BA 378 Real Estate Principles 4 Cr
 This course is structured to give the student a thorough understanding of the basic concepts of real estate, including law and ethics, financing, valuation, and mathematics. This course meets Montana's 60-hour requirement for licensure. Summer session only.

BA 380 E-Commerce 3 credits
 This course is designed to expose students to the multi-faceted aspects of electronic commerce. The course will integrate the different business disciplines found in electronic commerce such as accounting, finance, marketing, law, and management. Students will develop skills in analyzing and formulating electronic business solutions. Issues in security, risk management, control, technology and regulations will be explored. Summer session only.

BA 392 International Business 3 Cr
 This course is intended as the student's introductory course in international business. Topics included will be how managers deal with the international monetary system, as well as the various environments, organizations, and uncontrollable factors that make up the foreign environments. It will also deal with these factors' impact on the business and the functions of management. Prerequisites: EC 201 and BA 375. Fall semester. Fulfills global diversity requirement and writing intensive requirement.

BA 395 Study Abroad 3-6 Cr
 This course entails traveling abroad to a designated country or countries. The class will help the student explore in order to understand business practices as well as the culture, religion, geography and social practices of the foreign country(ies); all necessary prerequisites in the understanding of international business. The length of the trip will determine credit. Prerequisite: Junior or Senior standing or permission of the instructor. Fulfills global diversity requirement.

BA 405 Auditing 3 Cr
 Designed to achieve a balance between a conceptual consideration of the environment and philosophy of auditing and an understandable presentation of auditing techniques and procedures. Prerequisites: BA 303-304 and MA 207. Fall semester.

BA 406 Auditing II 3 Cr
 A continuation of BA 405, the course extends coverage of financial and operating auditing philosophies and techniques. An audit simulation is a central part of the course. Prerequisite: BA 405. Spring semester.

BA 407 Advanced Accounting 3 Cr
 Accounting principles applicable to partnerships, branches, and consolidated financial statements. Prerequisites: BA 303-304. Spring semester.

BA 408 Human Resource Management 3 Cr
 This course deals with the functions of the human resource office. Topics include but are not limited to compensation administration, wage and salary administration, legal constraints, policies and procedures, and collective bargaining. While theory is discussed, emphasis is on practical application. Prerequisite: BA 375 or consent of instructor. Spring semester.

BA 409 Operations Research 3 Cr
 Emphasis is placed on teaching useful techniques to solve contemporary business, economics, and/or public administration problems. Probability distributions, multiple regression, and correlation analysis are applied to issues confronting private and public decision-makers. A course project focuses on these real-life applications. Prerequisites: EC 201-202; MA 117; MA 207. Spring semester.

BA 410 Business Policy 3 Cr
 Capstone course for business majors. Students apply the lessons learned from courses in accounting, business, and economics to contemporary problems in business. Analysis includes tools and techniques learned in the business curricula. Investigation of issues is accomplished in a case approach context. Contemporary business readings are used. Prerequisites: All core business courses and senior standing. Fall semester.

BA 411 Investment Management 3 Cr
 A study of the basic concepts of investing. Topics covered include the stock and bond markets, commodities, options, money market funds, and mutual funds. An analysis of investment strategies and portfolio management as they apply to both the small and large investor. Prerequisite: EC 309 recommended. Fall semester.

BA 413 Organizational Behavior 3 Cr
 Allows student to gain insight and knowledge concerning the behavior of individuals and groups in organizational settings in order to predict likely future behavior and aid in the accomplishment of organizational goals. Fall semester.

BA 417 CPA/CMA Review 3 Cr
 Designed to prepare individuals for the uniform CPA and CMA professional examinations. Spring semester. See instructor for the course dates. Offered pass/fail.