

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 406	Auditing II
BA 407	Advanced Accounting
EC 201-202	Principles of Economics

II. Other Program Requirements

CS 213	Computer Applications in Business
MA 117	Difference Equations & Linear Algebra
or MA 131	Accelerated Calculus
or MA 121-122	Calculus I & II
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	Accounting and Finance Information Systems
BA 417	CPA/CMA Review

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 Advanced Spreadsheet Applications*
- 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 Advanced Spreadsheet Applications*
- MA 117 Difference Equations & Linear Equations
- or MA 131 Accelerated Calculus
- or MA 121-122 Calculus I & II
- 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.

Concentration courses may be double counted to fulfill CORE requirements or requirements for other academic majors and still count as a concentration course. However, each concentration requires the completion of 3 courses and a concentration course may be applied to only one area of concentration. It cannot be double counted to fulfill concentration requirements in more than one area of concentration.

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 Advanced Spreadsheet Applications

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 Accounting and Finance Information Systems (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

And five (5) upper-division economics courses, including:

BA 409 Operations Research

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.