

BUSINESS ADMINISTRATION

GORDON FLANDERS, M.B.A.

BELLE MARIE, M.B.A.

BETHALEE J. WILSON, M.B.A.

MARIA MARTINEZ-PAIS PH.D.

Mission and Goals

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.

Major in Business Administration with an Area of Concentration

I. Major Program Requirements

(For Each Area of Concentration Below)

Thirty-six semester credits of accounting, business, and economics courses, including:

ACCOUNTING

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Major In Accounting

I. Major Program Requirements

Forty-five 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
or BA 365	Advanced Spreadsheet Applications
MA 117	Difference Equations & Linear Algebra
or MA 131	Calculus of Single Variable Functions
or MA 121-122	Differential and Integral 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 150 semester hours of credit, including those earned toward the bac-

calareate degree. The 28 additional hours may be taken at Carroll College or at a graduate degree-granting institution.

The 150 semester hour requirement includes a requirement of 24 upper division accounting hours and 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 365	Advanced Spreadsheet Applications
BA 417	CPA/CMA Review
EC 406	International Economics

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

Minor in Accounting

Minor Program Requirements

Twenty-one 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)

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

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

A. Economics

EC 315	Managerial Economics
EC 316	Intermediate Macroeconomics
And 1 of the following courses:	
BA 409	Operations Research
EC 302	Labor Relations and Public Policy
EC 304	Public Finance
EC 406	International Economics

B. Finance

BA 314	Advanced Financial Analysis and Planning
And 2 of the following courses:	
BA 303	Intermediate Accounting
BA 307	Investment Strategies
BA 315	Cost Accounting
BA 365	Advanced Spreadsheet Applications*
BA 409	Operations Research
BA 411	Investment Management

C. Management

Three 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

Required:

BA 401	International Marketing
EC 406	International Economics

One of the following courses:

CO 325	Intercultural Communication
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Study Abroad Experience (3 credits)

Foreign Language (3 credits)

E. Marketing

BA 320	Marketing Research
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And 2 of the following:

BA 322	Consumer Behavior
BA 324	Marketing Communication and Promotion
BA 326	New Product Development
BA 401	International Marketing

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	Calculus of Single Variable Functions
or MA 121-122	Differential and Integral Calculus
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.

**Minor in Business Administration
Minor Program Requirements**

Twenty-one 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

**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 1 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.

ECONOMICS

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Minor in Economics

Minor Program Requirements

Twenty-one semester credits of economics courses, including:

EC 201-202 Principles of Economics

And 5 upper-division economics courses, including:

BA 409 Operations Research