

ACCOUNTING

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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.

Upon completion of the requirements, students with an major in Accounting will:

- Be able to describe the various standard setting bodies and the implications of standard changes for the financial markets.
- Demonstrate the ability to become life-long learners by researching accounting, tax, and audit related issues.
- Develop an understanding of accounting related careers such as auditing, tax, management and government accounting.
- Be able to prepare financial statements and discuss the theory underlying the accounting treatment.
- Utilize skills to analyze past performance of an entity and develop future projections from the financial statements.
- Demonstrate preparedness for entry into an accounting related career, continuation of studies in graduate school, or professional exams such as the CPA or CMA exam.

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 baccalaureate 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)

ANTHROPOLOGY

JOHN MURPHY FOX, M.A.

Mission

The sociology department is based on a Liberal Arts curriculum to study and understand ourselves and others. Key to this is the sociological statement posed by Peter Berger that "Things are not what they seem." This understanding this includes what C. Wright Mills coined as the "sociological imagination," a research tool that comprises a sense of our place in time, our social class, our various social roles and expectations, and our life influences as well as our cultural values, norms, family, religion, and so on. Sociology attempts to make sense out of the everyday through theory. It is involved with the everyday, thus it is necessary to continuously tie together the theoretical and the practical, as well as the empirical with the experiences of each individual's life.

Goals

In a Christian and Catholic education, we add a special emphasis upon "placing ourselves in the shoes of the other" and then ask ourselves: "How would Christ respond?"; "What are our Christian social responsibilities?"; "What is each of us required to do to change various social structures?" and "What does the Catholic Church teach regarding these issues?"

As the students gain these perspectives and think sociologically, they are prepared to serve occupations and vocations related to human situations. They have the skills to analyze various proposals for solving and/or ameliorating human problems guided by the realities of the facts