



**T**he Merrick School of Business is committed to providing the guidance and support you need to complete your program in a timely manner. This [Guide to Graduation](#) provides the in-depth information necessary to assist you in planning your undergraduate academic career. It contains a complete checklist of required courses and a suggested plan of study, as well as detailed course information, including course prerequisites and projected course offerings.

While this information will be helpful to you, you should also contact the Merrick Advising Center. They are here to assist you in planning your program plan of study and to answer any questions that you may have. Advisers are available during the day and the evening. Students in the online programs and who do not have access to the campus will be advised electronically. All new students are required to meet with an adviser prior to registering for their first semester to receive a personalized program plan of study.

Although your academic adviser will assist you in planning your program, it is ultimately your responsibility to complete the degree requirements and acquaint yourself with the University's academic policies.

**Call to schedule your advising appointment today!**

#### ConTaCT info:

### Merrick advising Center

Business Center Room 142

Phone: 410.837.4944

- for students with last names beginning with a through K:

#### Judy Sabalauskas

Academic Adviser

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[jsabalaukas@ubalt.edu](mailto:jsabalaukas@ubalt.edu)

- for students with last names beginning with L through Z:

#### Jackie Lewis

Senior Academic Adviser

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#### offiCe of Records and Registration

[www.ubalt.edu/records](http://www.ubalt.edu/records)

#### offiCe of financial aid

[www.ubalt.edu/financialaid](http://www.ubalt.edu/financialaid)

#### Bursar's offiCe

[www.ubalt.edu/bursar](http://www.ubalt.edu/bursar)

# PRoGRaM CheCKLiST

effective fall 2009

## B.S. in Business administration accounting Specialization

Name: \_\_\_\_\_

Student ID Number: \_\_\_\_\_

Semester: \_\_\_\_\_

DeGRee ReQUiReMentS	UB CoURSe	CReDiTS	Gen. eD.	SeMester CoMPLeTeD
<b>GeneRal eDUCaTion and UniveRSity ReQUiReMentS</b>				
<b>University Requirements</b>		Note: The following course is only required of UB freshmen.		
Seminar – Applied Learning & Study Skills	IDIS 101	2		
<b>Lower Division General education Requirements</b>				
English Composition	WRIT 101	3	WRIT	
Literature		3	ENGL	
History or Philosophy		3	HIPL	
Fine Arts		3	ART	
Social Science 1 (Other than ECON)		3	SOSC 1	
Biological & Physical Science 1		3	GSCI 1	
Biological & Physical Science 2 (1 with lab)		4	GSCI 2	
<b>Upper Division General education Requirements</b>				
Ethical Issues in Business and Society	IDIS 302	3	IDIS	
Advanced Expository Writing (by 2 <sup>nd</sup> semester in the program)	WRIT 300	3	WRIT	
<b>BUSineSS ReQUiReMentS</b>				
<b>Lower-Division Business Core Requirements</b>				
Introduction to Financial Accounting	ACCT 201	3		
Introduction to Managerial Accounting	ACCT 202	3		
Business Law I	BULA 151	3		
Oral Communications	CMAT 201 or 303	3	CMAT	
The Economic Way of Thinking	ECON 200	3	SOSC 2	
College Algebra	MATH 111	3	MATH	
Introduction to Business Statistics	OPRE 201	3	MATH	
Statistical Data Analysis	OPRE 202	3		
<b>Upper-Division Business Core Requirements</b>				
Accounting Information Systems	ACCT 317	3		
Managerial Economics	ECON 305	3		
Financial Management	FIN 331	3		
Management & Organizational Behavior	MGMT 301	3		
Global Business Environment	MGMT 302	3		
Human Resource Management	MGMT 315	3		
Marketing Management	MKTG 301	3		
Choose two of the following: MGMT 339, MGMT 475, or OPRE 315		3		
		3		
<b>aCCoUnTinG ReQUiReMentS</b>				
Intermediate Accounting I	ACCT 301	3		
Intermediate Accounting II	ACCT 302	3		
Cost Accountings	ACCT 306	3		
Intermediate Accounting III	ACCT 310	3		
Auditing	ACCT 401	3		
Advanced Financial Reporting	ACCT 403	3		
Income Taxation	ACCT 405*	3		
Approved ACCT Elective (see current catalog)		3		
<b>electives</b> - Number of electives may vary and will be determined at initial advising meeting.				
<b>Total Transfer Credits: _____ Total Credits Required: _____ Total Credits earned: _____ Minimum of 120 credits</b>				

\*ACCT 405 satisfies the University's information literacy requirement. The computer literacy general education requirement is satisfied through successful completion of ACCT 310, ACCT 317, and ACCT 405.

# GUIDE TO GRADUATION

## B.S. in Business Administration Accounting Specialization

Below is an example plan of study for the B.S. in Business Administration program with an Accounting specialization. This is meant to act as a guide, but need not be followed in the same order for every student. Part-time students and those students transferring in credits from another university or college will need to adjust their plan accordingly. This plan does not account for courses taken during summer sessions. Students should consult with their adviser each semester prior to registration.

### FALL SEMESTER

### SPRING SEMESTER

#### Freshmen

IDIS 101 Applied Learning & Study Skills  
DVMA or MATH 111 College Algebra  
General Education or Lower-Level Elective  
General Education or Lower-Level Elective  
General Education or Lower-Level Elective

CMAT 201 Communicating Effectively  
WRIT 101 College Composition  
General Education or Lower-Level Elective  
General Education or Lower-Level Elective  
General Education or Lower-Level Elective

#### Sophomore

ACCT 201 Intro to Financial Accounting  
BULA 151 Business Law  
OPRE 201 Economic Way of Thinking  
General Education or Lower-Level Elective  
General Education or Lower-Level Elective

ACCT 202 Intro to Managerial Accounting  
ECON 200 Intro to Business Statistics  
OPRE 202 Statistical Data Analysis  
General Education or Elective  
General Education or Elective

#### Junior

ACCT 301 Intermediate Accounting I  
ACCT 317 Accounting Information Systems  
FIN 331 Financial Management  
MGMT 301 Management and Organizational Behavior  
WRIT 300 Advanced Expository Writing

ACCT 302 Intermediate Accounting II  
ACCT 306 Cost Accounting  
ACCT 405 Human Resource Management  
ECON 305 Managerial Economics  
MGMT 315 Human Resource Management

#### Senior

ACCT 310 Intermediate Accounting III  
ACCT 401 Auditing  
MGMT 302 Global Business Environment  
MKTG 301 Marketing Management  
Business Core Elective

ACCT 403 Advanced Financial Reporting  
IDIS 302 Ethical Issues in Business & Society  
ACCT Elective  
Business Core Elective  
Elective

#### Important Student Information:

- Maintain a minimum cumulative grade point average of 2.0.
- Earn a minimum of "C-" in all required courses with the exception of non-Business electives.
- Earn a minimum grade of "C" in WRIT 300 and IDIS 302.
- Apply up to 60 credits of community college work or up to 90 credits of four-year college or university work toward degree requirements, unless an articulation agreement stipulates otherwise.
- Complete at least 30 credits at the University of Baltimore.
- PLACEMENT TESTING is required for MATH 111 College Algebra and WRIT 300 Advanced Expository Writing. For complete information visit the following Web site: <http://www.ubalt.edu/arc>
- Please check the current catalog for all courses that satisfy general education requirements
- The last 30 credit hours of your program must be taken at UB. To take courses outside UB toward your program, you must obtain approval from your academic adviser.

**note:** The provisions of this fact sheet are not to be regarded as a contract between the student and the University of Baltimore. The Merrick School reserves the right to change courses, schedules, calendars, and any other provisions or requirements. Students are responsible for the selection of courses, completion of degree requirements, and acquainting themselves with academic policies.

## PREREQUISITE COURSES

Course	Course Title	Course Description	Prerequisite	Semesters offered
aCCT 201	Introduction to Financial Accounting	A comprehensive study of basic financial accounting processes applicable to a service, merchandising and manufacturing business. An analysis of transactions, journalizing, posting, preparation of working papers and financial statements.		Fall and Spring semesters and occasionally in the Summer
aCCT 202	Introduction to Managerial Accounting	An introductory study of managerial accounting processes including job order costing, process costing, cost-volume-profit analysis, standard costs, activity-based costing, cost analysis, budgeting and managerial decision making.	ACCT 201 or equivalent with a minimum grade of C	Fall and Spring semesters and occasionally in the Summer
BULa 151	Business Law	A basic study of the judicial system, contracts, agency, fraud, sale of personal property, warranties, transfer of title and legal remedies.		Fall and Spring semesters and occasionally in the Summer
CVaT 201	Communicating Effectively	Introduction to oral communication: interpersonal, small group and public speaking. Emphasis on accurately transmitting information, using effective strategies for informing and persuading, using effective communication techniques to work with others, and feeling at ease in front of an audience.		Fall and Spring semesters
CVaT 303	Oral Communication in Business	Extensive practice in presentational speaking, briefing techniques, the mechanics and dynamics of group meetings and the development of interviewing, critical listening and interpersonal communication skills. Laboratory fee required. Note: If students have already completed CVAT 201, they don't need to complete CVAT 303.		Fall and Spring semesters and occasionally in the Summer
eCon 200	The Economic Way of Thinking	An economist sees the world in a unique way and is able to provide a different perspective on many issues. This course presents the "economic way of thinking" with an emphasis on being able to make effective decisions in a wide variety of economic and business situations. In addition, the "economic way of thinking" is used to understand the impact of business and government policies and actions on our daily lives.		Fall and Spring semesters and occasionally in the Summer
MaTh 111	College Algebra	Provides students with more advanced skills required for high-level applications of mathematics. Negative and rational exponents; functions, their properties and operations including inverse functions; linear, quadratic, polynomial, rational, absolute value, exponential and logarithmic functions are explored. Students develop graphical and algebraic skills and study applications of concepts.	Adequate placement test score or successful completion of DVMA 95: Intermediate Algebra	Fall and Spring semesters and occasionally in the Summer
oPre 201	Introduction to Business Statistics	An introductory course in descriptive and inferential statistical concepts and techniques used in business. The study of probability concepts includes discrete and continuous probability distributions. Topics in descriptive statistics explore measures of location and dispersion and the correlation coefficient. The study of inferential statistics includes sampling distributions of statistics, confidence interval estimation and an introduction to hypothesis testing.	Adequate placement test scores or successful completion of DVMA 95: Intermediate Algebra	Fall and Spring semesters and occasionally in the Summer
oPre 202	Statistical Data Analysis	A second course in the statistical analysis of data related to business activities with emphasis on applications in various functional areas including accounting, finance, management, marketing and operations management, among others. Topics include estimation, hypothesis testing, contingency tables and chi-square test, analysis of variance and covariance, simple and multiple regression analysis and correlation analysis. Computer implementation using Excel-based statistical data analysis or other relevant software and interpretation of results for business applications are emphasized.	OPRE 201 and INSS 100 or equivalent	Fall and Spring semesters and occasionally in the Summer

## BUSineSS CoRe ReQUIReMenTS

Course	Course Title	Course Description	Prerequisite	Semesters offered
aCCT 317	Accounting Information Systems	A study of fundamental accounting system concepts, the technology of accounting systems, file processing and databases, the utilization of accounting system technology, accounting system applications, the internal control of accounting information and the development and operation of accounting systems. Projects use manual and computer-based transaction processing	prior or concurrent enrollment in ACCT 301	Fall and Spring semesters
eCon 305	Managerial Economics	Managers and business professionals need the wide variety of tools provided by economic theory to deal with the many complex issues facing organizations in today's competitive global markets. This course focuses on the economic forces affecting the process of organizing economic activity. The primary tools of analysis are imperfect information, transaction costs and the voluntary pursuit of efficiency.	ECON 200 or 3 hours of micro- or macroeconomics	Fall and Spring semesters and occasionally in the Summer
fin 331	Financial Management	An overview and understanding of fundamental principles of financial decision making and their application to internal and external problem solving by the business enterprise. Topics include financial statement analysis and forecasting, time value of money and security valuation, corporate capital budgeting, cost of capital and capital structure. Thematic coverage encompasses the traditional, international and ethical dimensions of financial decision making.	ACCT 201 and ECON 200 or 3 hours of micro- or macroeconomics	Fall and Spring semesters and occasionally in the Summer
MGMT 301	Management and Organizational Behavior	An exploration into the functions of management, management history, individual behavior, interpersonal relationships in organizations, the nature of work, values and ethics, motivation and morale, teamwork, communication and group dynamics, leadership and supervision, and organizational structure and culture. Course coverage includes global perspectives and significant research from the behavioral sciences.		Fall and Spring semesters and occasionally in the Summer
MGMT 302	Global Business Environment	Enhances students' abilities to operate successfully in today's multicultural, global environment. Students will gain a theoretical basis for understanding key aspects of the global business environment, as applied to small companies, multinational corporations, multilateral institutions and nongovernmental organizations. Students will explore the impact of globalization at home and abroad. Course modules aim to broaden students' understanding of similarities and differences among national political economies, legal systems and sociocultural environments including world religions, business ethics and social responsibility. Students will survey business functions as they are applied to expand and manage international operations.		Fall and Spring semesters and occasionally in the Summer
MGMT 315	Human Resource Management	An exploration of competence areas necessary for effectively dealing with people in the workplace. Emphasis is placed on practical application of knowledge gained in the areas of human resource planning, job analysis, selection, training, compensation and safety/health administration. An overview of labor management relations is provided. Course coverage includes diversity, ethics, communication and international considerations.		Fall and Spring semesters and occasionally in the Summer
MKTG 301	Marketing Management	A basic course in the contribution of marketing to the firm or organization that includes decision-making tools for integrating product, price, distribution, and communication decisions and processes into an organization competing in a global environment. Students also build skills in oral and written communication.		Fall and Spring semesters and occasionally in the Summer

Choose two courses from the following:

Course	Course Title	Course Description	Prerequisite	Semesters offered
MGMT 339	Process and Operations Management	Provides an overview of managing critical resources efficiently and effectively to create physical goods, services and information goods in manufacturing and service organizations. Topics include operations strategy, project management, forecasting, location and layout of facilities, capacity and process planning, upstream and downstream supply chains and the role of the Internet, operations and environment, matching supply and demand, scheduling, job design and quality management. Integrated throughout are considerations of ethics, information systems, people involved and the domestic and international environment.	OPRE 315	Fall and Spring semesters and occasionally in the Summer
oPRE 315	Business Application of Decision Science	A study of managerial decision-making processes using a decision sciences approach. Topics include linear and integer models and decision analysis and their application in investment problems, media selection, market research, product mix, production planning, personnel scheduling and transportation design, among others. Special emphasis is on understanding the concepts and computer implementation and interpreting the results to write management reports.	MATH 111	Fall and Spring semesters and occasionally in the Summer
MGMT 475	Strategic Management	This capstone course utilizes the case method to study processes, strategy, change and policy issues arising at the general management level. This course must be taken in the final semester.	All upper-division core courses	Fall, Spring and Summer semesters

### ACCOUNTING REQUIRED COURSES

Course	Course Title	Course Description	Prerequisite	Semesters offered
aCCT 301	Intermediate Accounting I	A study of financial accounting standard setting, the conceptual framework underlying financial accounting, balance sheet and income statement presentations, revenue and expense recognition and accounting for current assets and current liabilities.	ACCT 202 or equivalent with a minimum grade of C	Fall and Spring semesters
aCCT 302	Intermediate Accounting II	A continuation of the study of financial accounting standards with emphasis on accounting for investments, dilutive securities, long-term liabilities, fixed assets, intangible assets, stockholders' equity and earnings per share.	ACCT 301 with a minimum grade of C	Fall and Spring semesters
aCCT 306	Cost Accounting	A study of cost behavior, overhead cost allocations, cost systems design, an introduction to activity-based costing and control systems. Emphasis is on case studies and other practical applications.	ACCT 202 or equivalent with a minimum grade of C	Fall and Spring semesters
aCCT 310	Intermediate Accounting III	The third course in a three-course sequence for accounting majors. A comprehensive view of financial accounting concepts and principles; an intensive look at the nature and determination of the major financial statements; and an examination of current accounting practice, theory and literature of computerized and non-computerized systems. Topics include income taxes, pensions and post-retirement benefits, leases, accounting changes, error analysis and statement of cash flows.	ACCT 302 or equivalent with a minimum grade of C	Fall and Spring semesters
aCCT 401	Auditing	A study of Generally Accepted Auditing Standards and other standards. Topics covered include professional standards, professional ethics, audit planning, internal control, audit evidence, completing the audit, audit reports and standards for different assurance and nonassurance services.	ACCT 317 and prior or concurrent enrollment in ACCT 302	Fall and Spring semesters
aCCT 403	Advanced Financial Reporting	A study of business combinations and the preparation of consolidated financial statements for consolidated enterprises, fund-type accounting for governmental units and not-for-profit entities, accounting for partnerships and accounting for multinational enterprises.	ACCT 302 or equivalent with a minimum grade of C	Fall and Spring semesters
aCCT 405	Income Taxation	A study and analysis of the federal income tax structure with emphasis on the taxation of individuals. Topics include income determination, deductions, property transactions, credits and procedures, and an introduction to corporation and partnership taxation, tax planning and ethical issues.	ACCT 202 or equivalent with a minimum grade of C	Fall and Spring semesters and occasionally in the Summer

**PLEASE NOTE:** Students are also required to complete an approved accounting elective in addition to the above courses.