

GUIDE TO GRADUATION
Effective Fall 2013

B.S. in BUSINESS ADMINISTRATION

ACCOUNTING

SPECIALIZATION

www.ubalt.edu/accounting

The 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**. The advisers are there 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.

Merrick School of Business Code of Conduct

The Merrick School of Business offers a student-centered education, in which degree candidates must take primary responsibility for their own learning. Our faculty promotes high academic standards that enable engaged and curious students from diverse backgrounds to maximize their chances of career success. In a global economy that is increasingly uncertain, a School of Business degree stands for a commitment to lifelong learning, rigorous thinking, and professional, ethical and civil behavior. These attributes are valued by employers, customers, investors, and other stakeholders in the local, national, and global marketplaces. For the complete **Merrick School of Business Code of Conduct** please visit: www.ubalt.edu/merrickconduct. Also visit www.ubalt.edu/campus-life/student-handbook to review the University's Academic Integrity Policy.

CONTACT INFO:

Merrick Advising Center

Business Center Room 142

410.837.4944

www.ubalt.edu/merrickadvising

Jackie Lewis

Senior Academic Adviser

jlewis@ubalt.edu

Michael Swaby-Rowe

Academic Adviser

mswaby-rowe@ubalt.edu

Dawn Taylor

Academic Adviser

dtaylor@ubalt.edu

Office of Records and Registration

www.ubalt.edu/records

Office of Financial Aid

www.ubalt.edu/financialaid

Bursar's Office

www.ubalt.edu/bursar

Achievement and Learning Center

www.ubalt.edu/alcenter

Career Center

www.ubalt.edu/careercenter

Call to schedule your advising appointment today!

PROGRAM CHECKLIST

B.S. in Business Administration-Accounting Specialization

Effective Fall 2013

Name: _____

Student ID Number: _____

Semester: _____

DEGREE REQUIREMENTS	UB COURSE	CREDITS	GEN. ED.	SEMESTER COMPLETED
GENERAL EDUCATION REQUIREMENTS				
Lower-Division General Education Requirements				
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	
Upper-Division University General Education Requirements				
Ethical Issues in Business and Society	IDIS 302	3	IDIS	
Advanced Expository Writing (by 2 nd semester in the program)	WRIT 300	3	WRIT	
BUSINESS REQUIREMENTS				
Lower-Division Business Core Requirements				
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	
Introductory Statistics	MATH 115	3	MATH	
Statistical Data Analysis	OPRE 202	3		
Upper-Division Business Core Requirements				
Managerial Economics	ECON 305	3		
Financial Management	FIN 331	3		
Management Information Systems	INSS 300	3		
Management & Organizational Behavior	MGMT 301	3		
Global Business Environment	MGMT 302	3		
Human Resource Management	MGMT 315	3		
Personal & Professional Skills for Business	MGMT 330	1		
Marketing Management	MKTG 301	3		
Choose two of the following: OPRE 315, MGMT 339 or MGMT 475 (note: OPRE 315 is a corequisite to MGMT 339)				
		3		
		3		
ACCOUNTING REQUIREMENTS				
Intermediate Accounting I	ACCT 301	3		
Intermediate Accounting II	ACCT 302	3		
Cost Accounting	ACCT 306	3		
Intermediate Accounting III	ACCT 310	3		
Accounting Information Systems	ACCT 317	3		
Auditing	ACCT 401	3		
Advanced Financial Reporting	ACCT 403	3		
Income Taxation	ACCT 405	3		
Approved ACCT Elective (ACCT 495 recommended)		3		
Electives - Number of electives may vary and will be determined at initial advising meeting.				
Total Transfer Credits: _____ Total Credits Required: _____ Total Credits Earned: _____ Minimum of 120 credits				

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	CMAT 201	Communicating Effectively
DVMA or MATH 111	College Algebra	WRIT 101	College Composition
	General Education or Lower-Level Elective		General Education or Lower-Level Elective
	General Education or Lower-Level Elective		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	ACCT 202	Intro to Managerial Accounting
BULA 151	Business Law	ECON 200	Economic Way of Thinking
MATH 115	Introductory Statistics	OPRE 202	Statistical Data Analysis
	General Education or Lower-Level Elective		General Education or Lower-Level Elective
	General Education or Lower-Level Elective		General Education or Lower-Level Elective
Junior			
ACCT 301	Intermediate Accounting I	ACCT 302	Intermediate Accounting II
ACCT 317	Accounting Information Systems	ACCT 405	Income Taxation
FIN 331	Financial Management	ECON 305	Managerial Economics
ACCT 306	Cost Accounting	MGMT 301	Management and Organizational Behavior
WRIT 300	Advanced Expository Writing	MGMT 330	Personal & Professional Skills for Business
Senior			
ACCT 310	Intermediate Accounting III	ACCT 403	Advanced Financial Reporting
ACCT 401	Auditing	ACCT Elective	ACCT 495 recommended
MGMT 302	Global Business Environment	IDIS 302	Ethical Issues in Business & Society
INSS 300	Management Information Systems	MKTG 301	Marketing Management
	Business Core Elective		Business Core Elective

Important Student Information:

- Maintain a minimum cumulative grade point average of 2.0.
- Earn a minimum grade of “C” in all lower- and upper-division business core and specialization requirements (including business elective requirements).
- Earn a minimum grade of “C-” in all lower-level general education requirements taken at UB and a minimum grade of C (2.0) in all upper-level general education requirements.
- Students are limited to three attempts to successfully complete all lower- and upper-division business core and specialization requirements.
- 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: www.ubalt.edu/placementtesting.
- 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, Spring and 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, Spring and 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, Spring and Summer*
CMAT 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
CMAT 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 CMAT 201, they don't need to complete CMAT 303.		Fall, Spring and 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, Spring and 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, Spring and Summer*
MATH 115	Introductory Statistics	An overview of descriptive and inferential statistics. Statistics is inherently applied; the course emphasizes solutions to problems in a variety of applied settings. Measures of location and variability, probability distributions, correlation and regression, sampling and sampling distributions, hypothesis testing and estimation with confidence intervals for means and proportions are explored.	Adequate score on placement test or successful completion of MATH 111 or its equivalent or successful completion of DVMA 95: Intermediate Algebra.	Fall, Spring and 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.	MATH 115 and basic computer skills	Fall, Spring and Summer*

* Summer offerings may vary

BUSINESS CORE REQUIREMENTS

Course	Course Title	Course Description	Prerequisite	Semesters Offered
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.	ACCT 202, ECON 200 or 3 hours of micro- or macroeconomics and OPRE 202	Fall, Spring and 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, ECON 200 or 3 hours of micro- or macroeconomics and MATH 115	Fall, Spring and Summer*
INSS 300	Management Information Systems	Provides a fundamental knowledge of information systems and technology (IS&T) issues from the perspective of business professionals. This includes information technology concepts and vocabulary, as well as insights into IS&T applications in business organizations. Topics include searching and extracting information to solve business problems; the role of organizational context in IS&T effectiveness; the economic, social, legal and ethical impacts of IS&T; the systems life cycle approach; and key technologies such as the Internet, networking and database management systems.		Fall, Spring and 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.	WRIT 300	Fall, Spring and 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, Spring and 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.	CMAT 201 or CMAT 303	Fall, Spring and Summer*
MGMT 330	Personal and Professional Skills for Business	Provides students with the skills necessary to advance their career development. Strategies and practices that allow the student to successfully interface with potential employers are explored and applied. Course modules include business etiquette and professional behavior; appropriate use of workplace communication techniques; written business communications; and showcasing career building talents and skills within an organizational context. There is a lab fee associated with this course		Fall, Spring and 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, Spring and Summer*

* Summer offerings may vary

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.	Prior or concurrent enrollment in OPRE 315	Fall, Spring and 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 and MATH 115	Fall, Spring and 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*

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
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
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
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 B-	Fall and Spring
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
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
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 B-	Fall and Spring

* Summer offerings may vary

Course	Course Title	Course Description	Prerequisite	Semesters Offered
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, Spring and Summer*

Approved Accounting Elective: Students are also required to complete an approved accounting elective in addition to the above courses. ACCT 495 Accounting Internship is highly recommended.

Consider an Internship to Enhance Your Resumé

Internships allow you to apply your education to real-world practice in your chosen field. They are typically part-time positions in which you work approximately 175 hours over the course of a semester. As an intern you will gain valuable experience, have the opportunity to obtain academic credit, and may even get paid. Many organizations use their internship programs as a tool for recruiting entry-level talent. The members of our Accounting Advisory Board estimate that approximately 90 percent of the new full-time hires for their firms come from their internship programs.

An internship can provide:

- practical and meaningful work experience;
- specific preparation for employment in a field of your choice;
- increased marketability to future employers;
- enhanced professional network;
- possible full-time employment in that organization;
- credit towards degree requirements.

For more information, including contact information for your internship faculty adviser, forms required to receive academic credit, and details on how to get started, please visit the following Web site: www.ubalt.edu/merrickinternships. The course description for the accounting internship course is provided below. This course satisfies the requirement for one accounting elective.

ACCT 495 Accounting Internship (3 credits) Provides students with real-world accounting experience. The course requires approximately 175 to 200 hours of an ACCT internship with a qualified firm based on explicit statements of student responsibilities and faculty/firm monitoring mechanisms. Students will work closely with both the firm and a faculty member. It is recommended that students complete an internship in their junior year. *Prerequisites: Completion of 9 semester hours of accounting with a minimum GPA of 3.0. Completion of MGMT 330 is recommended. Permission of the instructor is required to register for the course.*

Apply to the Honors Accounting Program

The Honors Accounting Program is designed to produce leaders in the accounting field. Students who have indicated a desire to major in accounting will be selected based on academic performance. Admission to the Honors Accounting Program is by invitation only.

The Honors Accounting Program features:

- an enriched curriculum
- interaction with accounting faculty and alumni in informal settings
- participation in honors program field trips and employer site visits
- exceptional internship opportunities
- sharing resumes with key employers

Honors students are also encouraged to participate in the accelerated Bachelor's/Master's option. For more information please visit www.ubalt.edu/honorsaccounting or contact Professor Dalton Tong at dtong@ubalt.edu

* Summer offerings may vary

Pursue a Minor

Minors are typically 15 to 21 credit hours and allow you to expand your skills and knowledge through concentrated study in an area outside of your major. To declare a minor, you must:

- have already declared a major (or declare both a major and a minor at the same time);
- have completed at least 24 credits with a minimum cumulative grade point average of 2.0-2.5, depending on the minor;
- obtain the approval of your academic adviser.

For more information including a list of available minors and requirements, please visit the following Web site: **www.ubalt.edu/minors**.