

**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**. The advisers are there to assist you in planning your program plan of study and to answer your questions. 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 checklist.

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](http://www.ubalt.edu/merrickconduct). Also visit [www.ubalt.edu/studenthandbook](http://www.ubalt.edu/studenthandbook) to review the University's Academic Integrity Policy.

### **CONTACT INFO:**

#### **Merrick Advising Center**

Business Center Room 142

410.837.4944

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

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

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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)

#### **Achievment and Learning Center**

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

#### **Career Center**

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

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



# 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	
<b>Freshmen</b>			
IDIS 101	Applied Learning & Study Skills	CMAT 201	Communicating Effectively
INFO 110	Intro to Information Literacy	WRIT 101	College Composition
DVMA or MATH 111	College Algebra	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	
<b>Sophomore</b>			
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		MGMT 315	Human Resource Management
General Education or Lower-Level Elective		General Education or Lower-Level Elective	
<b>Junior</b>			
ACCT 301	Intermediate Accounting I	ACCT 302	Intermediate Accounting II
ACCT 306	Cost Accounting	ACCT 405	Income Taxation
FIN 331	Financial Management	ECON 308	Money and Banking
INSS 300	Management Information Systems	MGMT 301	Management and Organizational Behavior
WRIT 300	Advanced Expository Writing	MGMT 330	Personal & Professional Skills for Business
<b>Senior*</b>			
ACCT 401	Auditing	ACCT 310	Intermediate Accounting III ( <b>Capstone</b> )
ACCT 403	Advanced Financial Reporting	ACCT Elective	
ACCT Elective	ACCT 495 recommended	IDIS 302	Ethical Issues in Business & Society
MGMT 302	Global Business Environment	MKTG 301	Marketing Management
Business Core Elective		Business Core Elective	
		<b>*Be sure to apply for graduation.</b>	

### 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 63 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 Composition and Research. For complete information visit the following website: [www.ubalt.edu/placement](http://www.ubalt.edu/placement). Placement tests must be completed by the second semester.
- 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
<b>ACCT 201</b>	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*
<b>ACCT 202</b>	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*
<b>BULA 151</b>	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*
<b>CMAT 201</b>	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
<b>CMAT 303</b>	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*
<b>ECON 200</b>	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*
<b>MATH 111</b>	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*
<b>MATH 115</b>	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*
<b>OPRE 202</b>	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
<b>ECON 308</b>	Money and Banking	Money and Banking focuses on financial markets and their interaction with the stability and growth of the U.S. economy. The course will be useful for all undergraduate business majors and will encourage a sound understanding and appreciation of topics frequently cited in the business press.	OPRE 202 and either ECON 200 or 6 hours of economics coursework	Fall, Spring and Summer*
<b>FIN 331</b>	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*
<b>INSS 300</b>	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*
<b>MGMT 301</b>	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*
<b>MGMT 302</b>	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*
<b>MGMT 315</b>	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*
<b>MGMT 330</b>	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*
<b>MKTG 301</b>	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
<b>MGMT 339</b>	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.	MATH 115	Fall, Spring and Summer*
<b>OPRE 315</b>	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*
<b>MGMT 475</b>	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
<b>ACCT 301</b>	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
<b>ACCT 302</b>	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
<b>ACCT 306</b>	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
<b>ACCT 310</b>	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. <b>(Capstone)</b>	ACCT 302 or equivalent with a minimum grade of C	Fall and Spring
<b>ACCT 401</b>	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 302 or equivalent with a minimum grade of C	Fall and Spring
<b>ACCT 403</b>	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
<b>ACCT 405</b>	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

\* Summer offerings may vary

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

Course	Course Title	Course Description	Prerequisite	Semesters Offered
<b>ACCT 402</b>	Seminar in Assurance Services	A study of auditing and other assurance services with an emphasis on the world of auditing that exists outside of the college textbook. Special emphasis is given to legal liability, statistical sampling, audits of SEC registrants, research using the AICPA auditing database, and other assurance services. A case study approach is used to attempt to create a realistic view of how an auditor organizes and carries out an audit examination.	OPRE 202 and ACCT 401 or equivalent with a minimum grade of C	Spring
<b>ACCT 406</b>	Advanced Taxation	A continuation of the study of the federal income tax structure with an emphasis on the taxation of business entities, including corporations, partnerships and entities taxed as partnerships and S corporations. Also introduces gift and estate taxes and income taxation of estates and trusts.	ACCT 405 or equivalent	Fall
<b>ACCT 413</b>	Ethical Issues in Accounting	Considers business ethics issues within an accounting context from a multiple stakeholder perspective. Ethical theories, codes of ethics relevant to accountants, corporate governance and professional and corporate social responsibility are covered. The course emphasizes the application of concepts such as professional, integrity, independence and objectivity to individual decision-making.	ACCT 202 with a minimum grade of C	Varies
<b>ACCT 414</b>	Federal and State Government Accounting	The course covers the basics of federal, state and local (municipal) accounting with particular focus on fund accounting and issues specific to the accounting by the US Federal Government. The course coverage will roughly approximate the curriculum of Parts II and II of Exam II of Certified Government Financial Manager examination.	ACCT 202 with a minimum grade of C	Varies
<b>ACCT 495</b>	Accounting Internship	Provides students with real-world accounting experience. The course requires approximately 175 hours of practical work 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.	Completion of nine semester hours of accounting with a minimum GPA of 3.0. Completion of MGMT 330 or permission of the instructor. Permission of the instructor is required.	Fall, Spring, Summer*

\* Summer offerings may vary

## Consider an Internship to Enhance Your Résumé

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 Advisery 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 website: [www.ubalt.edu/merrickinternships](http://www.ubalt.edu/merrickinternships). The course description for the accounting internship course is provided below. This course satisfies the requirement for one accounting elective.

## 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/accounting.honors](http://www.ubalt.edu/accounting.honors)

## 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 website: [www.ubalt.edu/minors](http://www.ubalt.edu/minors).

## Global Field Studies

In the Merrick School of Business, we recognize the importance of enhancing the knowledge base of our students through Global Field Studies. Each year, we offer opportunities to learn more about how business is conducted around the world.

For more information please visit the following website: [www.ubalt.edu/merrickglobal](http://www.ubalt.edu/merrickglobal).

# ACADEMIC ADVISING

## Vision Statement

The Merrick Advising Center will establish cooperative learning partnerships with students that provide the foundation for student success.

## Mission Statement

Our mission is to promote student success and degree completion by delivering an individualized academic advising experience. The Merrick Advising Center utilizes technology and student-centered practices to guide students in the creation of their academic plan, empower students to set goals and make decisions by utilizing the full array of university resources. We encourage all students to become active learners by engaging with business professionals and the community through experiential learning opportunities provided by the Merrick School. Our academic advisers work collaboratively with the faculty of the Merrick School to produce graduates who are successful business professionals and leaders in the community.

## Roles and Responsibilities

### Expectations of your adviser:

- Be accessible via office hours for scheduled appointments (in-person or online), phone, and email.
- Maintain confidentiality.
- Understand and effectively communicate the curriculum, graduation requirements, and university and college-wide policies and procedures.
- Provide you with information regarding the available resources and services on campus that will enable you to make important decisions related to your education and career.
- Demonstrate how to effectively use student advising tools available in the MyUB student portal.
- Encourage and guide you in developing academic and career goals.
- Monitor and accurately document your progress toward degree completion.
- Provide you with support and an environment in which you can share your thoughts, concerns, and interests throughout your program.

### Expectations of you, as the advisee:

- Schedule regular appointments with your adviser in advance of registration deadlines.
- Arrive to appointments on-time and come prepared to each appointment by bringing a copy of your last student program checklist, guide to graduation, and any questions or materials you want to discuss.
- Be an active learner by participating fully in the advising experience.
- Ask questions if you do not understand a requirement or have a specific concern.
- Keep a personal record of your progress toward meeting your goals.
- Become knowledgeable about your program, policies, and procedures.
- Use available resources to monitor your academic progress including understanding how to use MyUB and using your UB email.
- Understand that you are ultimately responsible for your educational plan and achievements.

Student Signature: \_\_\_\_\_

Adviser Signature: \_\_\_\_\_

Date of initial appointment: \_\_\_\_\_

## My Success Checklist:

- Submit all remaining final transcripts and documentation to the Office of Admission.
- Meet with my academic adviser prior to registering for my first semester.
- Take the writing placement test (for all UB students prior to registering for WRIT 300). Test must be taken prior to registration for second semester.
- Take the math placement test (for all students who have not completed MATH 111 College Algebra or MATH 115 Introductory Statistics prior to coming to UB). Test must be taken prior to registration for second semester.
- Complete the plagiarism tutorial during the first semester. This must be completed prior to registering for my second semester.
- Become familiar and comfortable with using Sakai, UB's e-Learning platform, and complete the Sakai tutorial. Sakai will be used in most of your business courses and will be used for all online classes.
- Make the UB email system my official method of communicating with all professors and UB staff.
- Review your Academic Requirements in your MyUB Student Portal prior to advisement and registration each semester.
- Schedule regular appointments with my academic adviser throughout my program to ensure I am staying on track to graduation.
- Take advantage of the experiential learning opportunities offered by the Merrick School of Business:
  - Career-focused speaker series featuring alumni and business professionals
  - Find an internship and gain academic credit: [www.ubalt.edu/merrickinternships](http://www.ubalt.edu/merrickinternships)
  - Participate in a Global Field Study: [www.ubalt.edu/merrickglobal](http://www.ubalt.edu/merrickglobal)
  - Register for an enhanced course (Check the schedule of classes each semester for these offerings.)

## Graduation

- Prior to my last semester, schedule an appointment with my academic adviser to ensure that I have met all program requirements.
- Apply for graduation during the first week of classes in my last semester at UB. This application must be filed in order to be approved for graduation.



