

ACCOUNTING

BELLE MARIE, M.B.A.

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.

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)