

# BUSINESS MAJOR

Code	Title	Credits
ACCT 1011	Introduction to Financial Accounting	3
ACCT 1012	Introduction to Management Accounting	3
ACCT 2203 & ACCT 2204	Intermediate Accounting I and Intermediate Accounting II (or MKTG 1101 and FNCE 2101 )	6
BUSN 1101	Messaging and Persuasion: Effective Business Communication	3
DATA 1101	Business Analytics	3
ECON 1012	Introduction to Macroeconomics	3
INTL 2101	Introduction to International Business	3
MATH 2217	Statistics I	3
MGMT 2101	Introduction to Management	3
SPAN 2220H	Advanced Spanish for Heritage Speakers (or an English Literature Course)	3
<b>Total Credits</b>		<b>33</b>

## Plan of Study

The Plan of Study is subject to change based upon course availability.

Course	Title	Credits
<b>First Year</b>		
<b>Summer</b>		
HIST 1100	Origins of the Modern World Since 1500	3
	Visual or Performing Arts Course	3
	<b>Credits</b>	<b>6</b>
<b>Fall</b>		
ECON 1011	Introduction to Microeconomics	3
ENGL 1001	Introduction to Rhetoric and Composition	3
MATH 1011	Precalculus	3
RLST 1001	Religion and the Critical Mind	3
	<b>Credits</b>	<b>12</b>
<b>Spring</b>		
BIOL 1076	Environmental Science	3
ECON 1012	Introduction to Macroeconomics	3
ENGL 2001	Rhetorics that Matter: Personal, Public, Political	3
MATH 1121	Applied Calculus I	3
	<b>Credits</b>	<b>12</b>
<b>Second Year</b>		
<b>Summer</b>		
FNCE 2101	Introduction to Finance	3
MKTG 1101	Principles of Marketing	3
	<b>Credits</b>	<b>6</b>
<b>Fall</b>		
ACCT 1011	Introduction to Financial Accounting	3
	English Literature Course	3
MATH 2217	Statistics I	3
MGMT 2101	Introduction to Management	3
	<b>Credits</b>	<b>12</b>

## Winter

PHIL 1101	Introduction to Philosophy	3
	<b>Credits</b>	<b>3</b>

## Spring

ACCT 1012	Introduction to Management Accounting	3
BUSN 1101	Messaging and Persuasion: Effective Business Communication	3
DATA 1101	Business Analytics	3
INTL 2101	Introduction to International Business	3
	<b>Credits</b>	<b>12</b>
	<b>Total Credits</b>	<b>63</b>

## Courses

### ACCT 1011 Introduction to Financial Accounting 3 Credits

This course introduces students to financial accounting. Students learn to read and comprehend published financial statements and are introduced to the financial reporting process. Topics include financial statement analysis; accrual accounting; revenue and expense recognition; and accounting for assets, liabilities, and equities. Previously AC 0011.

### ACCT 1012 Introduction to Management Accounting 3 Credits

**Prerequisite:** ACCT 1011.

This course introduces students to managerial accounting and the role of accounting information in managerial decision-making. Topics include a description of basic cost elements; the interrelationship between fixed costs, variable costs, and profit; and methods of accumulating the costs associated with producing products and providing services (e.g., activity-based costing), so that students can make recommendations about performance evaluation, project evaluation and other management decisions. Previously AC 0012.

### ACCT 2203 Intermediate Accounting I 3 Credits

**Prerequisite:** ACCT 1011.

This course builds on the fundamental concepts of financial accounting and reporting covered in Introduction to Financial Accounting. It provides an in-depth study of financial accounting theory and concepts, including balance sheet valuations and their relationship to income measurement and determination, as well as the presentation of financial statements in conformity with Generally Accepted Accounting Principles (GAAP). Using a practice set, students create financial statements from transactions to reinforce their knowledge of the accounting cycle. Previously AC 0203.

### ACCT 2204 Intermediate Accounting II 3 Credits

**Prerequisite:** ACCT 2203.

This course continues the in-depth study of financial accounting theory and concepts, and the presentation of financial statements in conformity with Generally Accepted Accounting Principles (GAAP) begun in ACCT 2203. In addition to balance sheet valuation and income measurement issues, the course includes special topics such as earnings per share, accounting for income taxes, leases, and cash flows. Previously AC 0204.

**BUSN 1101 Messaging and Persuasion: Effective Business Communication** **3 Credits**

This course is designed to immerse students in the use of various platforms through which to communicate. At times they will make a face-to-face presentation, at other times they will need to craft a convincing and accurate e-mail, and at still other times they will be distilling their analysis of an extensive data set into a clear and comprehensive research report or business document. We will be called upon to deliver difficult messages to peers and superiors, to the media, or to customers. All of these activities require communication skills and also the ability to choose and manage appropriate media platforms. The goal of this course is to provide students with the written, verbal, and non-verbal skills necessary to be effective communicators.

**DATA 1101 Business Analytics** **3 Credits**

This course introduces basic skills necessary for business analytics such as data analysis and preparation, probability and statistical modeling, data-driven decision making, and persuasion/storytelling with data. Spreadsheets are used as the platform for conducting analyses, performing statistical calculations, and presenting results. Previously DATA 2101.

**ECON 1012 Introduction to Macroeconomics** **3 Credits**

This course develops models of the aggregate economy to determine the level of output, income, prices, and unemployment in an economy. In recognition of the growing importance of global economic activity, these models incorporate the international sector. The course examines and evaluates the role of public economic policy, including fiscal and monetary policy. Topics may include growth theory and price stability. Previously EC 0012.

**FNCE 2101 Introduction to Finance** **3 Credits**

**Fee:** \$135 DSB Financial Technology Fee

**Prerequisites:** ACCT 1011, ECON 1011, ECON 1012, MATH 1016 or higher, sophomore standing.

This course provides the building blocks for understanding the role of finance in the domestic and international environments. Specifically, in a qualitative and quantitative manner, this course addresses the three interrelated fields of finance, namely: financial markets, investments, and business finance. Previously FI 0101.

**INTL 2101 Introduction to International Business** **3 Credits**

The main goal of this course is to introduce students to the core concepts, topics, and issues facing businesses operating in the global market today. Students will learn about the changing business environment, international institutions, issues related to international trade and trade agreements, international financial system and exchange rates, global production and supply chain management and global marketing. Through the study of these topics in international business, students will learn about how the global economy functions and the challenges and opportunities multinational corporations face in working with international organizations, local governments, businesses and consumers, and global competitors. Previously INST 2101

**MATH 2217 Statistics I** **3 Credits**

**Attributes:** EVAP Environmental Studies: Applied Professional Skills

**Prerequisite:** MATH 1121 or MATH 1122 or MATH 1141 or MATH 1142 or MATH 1171 or MATH 1172.

This introductory, calculus-based statistics course focuses on applications in business, statistics, and everyday events. Topics include descriptive statistics including mean, median, mode, standard deviation, histograms, distributions, box plots, and scatter plots; probability theory including counting rules, random variables, probability distributions, expected values, binomial and normal distributions, and the central limit theorem; inferential statistics including point estimates, confidence intervals, and hypothesis testing; and regression theory. Students learn to analyze data with the aid of common software packages. Mathematics majors may not take this course as a mathematics elective. Students who have received credit for MATH 3317 or MATH 3352 may not take this course for credit. Previously MA 0217.

**MGMT 2101 Introduction to Management** **3 Credits**

**Prerequisite:** Sophomore standing.

This course integrates, through theory and its application, the various topics, concepts, and modalities that make up the Management discipline. Its purpose is twofold: 1) to provide all business students with a strong grounding in how individuals and organizations function to support the strategic goals of business, and 2) to provide a foundation for further study by management majors and minors. The course introduces students to team/group work; the relationship of business to local, national, and global communities; the ethical implications of business decisions and models; organizational behavior; human resource management; leadership and organizational culture. Previously MG 0101.

**MKTG 1101 Principles of Marketing** **3 Credits**

This course introduces the fundamental concepts and theories that drive day-to-day marketing decisions. A thorough understanding of the marketplace (consumer or business-to-business) is at the heart of such decision making. In this course, students will learn to identify and satisfy customer's wants and needs. The core tools that enable managers to move from decision-making to action are addressed, namely: product development, pricing, channel management and structure, and promotions (including advertising and sales). Additional topics include global marketing, societal and marketing ethics, and digital marketing. Students are required to work in a team to construct a marketplace analysis for a chosen product/service. Previously MK 0101.

**SPAN 2220H Advanced Spanish for Heritage Speakers** **3 Credits**

**Attributes:** MWAC Magis Core: Writing Across Curriculum, SPME Spanish Major or Minor Elective

**Prerequisite:** Placement exam.

This course is directed at heritage speakers of Spanish, that is, students with personal background and prior instruction in Spanish who already possess functional communication abilities in the language. It will prepare students for upper-division literature, culture, linguistics, and translation courses by focusing on the development of advanced reading, writing, and oral abilities in Spanish. Emphasis will be placed on the main stages of the writing process through continuous practice inside and outside of the classroom. The class will use news articles, films, literary works, and other cultural texts. It will be conducted entirely in Spanish. Previously SP 0220H.