

## B. B. A. & B. S. ACCOUNTING



COLLEGE OF BUSINESS  
DEPARTMENT OF ACCOUNTING

ACADEMIC LEARNING COMPACT

Accounting majors are required to complete the interdisciplinary College of Business Core with grades of C or higher in each of the following courses:

BUL 4421 (Business Law I)

ENC 3213 (Writing for Management)

FIN 3403 (Principles of Financial Management)

MAN 3025 (Introduction to Management &  
Organizational Behavior)

ACG 3402 (Business Process and Accounting Control) or ACG 4401 (Accounting Information Systems I)

MAN 3506 (Operations Management)

MAN 4720 (Global Strategy & Policy)

QMB 3600 (Quantitative Methods in  
Administration)

MAR 3023 (Marketing Management)

**CONTENT KNOWLEDGE (Declarative Knowledge):** Students will demonstrate knowledge of fundamental concepts in several areas of business, including:

**Finance:** capital budgeting, cash flows, cost of capital, valuation,

**Management:** managing structure and design, managing organizational culture and change, managing teams, human resource management, managing employee diversity, motivation, and leadership, and

**Marketing:** segmenting and targeting customers; elements of a marketing mix.

**Operations:** product and process design, supply chain management, service operations, and quality management

**Information Systems:** information technology use in organizations, types of large scale systems, ethical issues

In FIN 3403, ISM 3011, MAN 3025, MAN 4720, and MAR 3023, students will be assessed via examinations and/or course projects that cover the content of these disciplines.

**COMMUNICATION (Written Communication, Team/Collaborative Communication):** Students will produce traditional business documents (e.g., memos, letters, reports) that are clear, well-written, and follow standard conventions in style, punctuation, grammar, spelling, sentence structure, paragraph formation, and appropriate word choice. Students will demonstrate collaborative writing skills by serving as peer reviewers for each others' work and by working with other students to write a business proposal.

In ENC 3213, students will produce drafts, revise, edit, and submit several types of documents related to business correspondence such as letters, memos, and reports. Students will serve as peer reviewers for each other's work and will collaborate with peers to write a proposal on a contemporary issue facing businesses.

**CRITICAL THINKING (Analytical Skills):** Students will apply business models to complex fact patterns. Students will demonstrate their ability to process financial information and to conduct a critical analysis that applies this information to financial decisions.

In MAN 4720, students will demonstrate analytic/critical thinking through their ability to apply relevant business models and/or strategic concepts and tools in a research project on a firm and/or industry. In FIN 3403, students will apply financial math and valuation principles to value securities, capital projects, and other assets. Students will interpret financial information and use it in decision making.

**CONTENT KNOWLEDGE (Declarative Knowledge) and CRITICAL THINKING (Analytical Skills): Students will demonstrate an understanding of business law and business ethics, managerial responsibilities within the law, and the legal and economic implications of noncompliance.**

In BUL 4421, students will complete an examination in which they must demonstrate their knowledge and understanding of business law. Students will also complete an examination in which they will demonstrate their knowledge and understanding of business ethics.

**CONTENT KNOWLEDGE (Technical skills): Students will demonstrate proficiency in the use of computer software programs (word processing, presentation, spreadsheet, and databases) and their applications to business practices. Students will also demonstrate proficiency in the use of quantitative methods and decision-making tools and techniques for business.**

In QMB 3600, student will use both probabilistic and deterministic decision making tools and techniques. In MAN 3506, students will apply mathematical and statistical techniques to address issues in inventory control, project management, statistical process control, and forecasting. Accounting majors will also demonstrate an understanding of accounting processes and controls in a computerized environment by completing examinations and assignments using computerized database software in either ACG 3402 (Business Process and Accounting Control) or ACG 4401 (Accounting Information Systems I).

**CONTENT KNOWLEDGE (Declarative Knowledge) and CRITICAL THINKING (Analytical Skills): Students will demonstrate knowledge of basic concepts and analytical skills in:**

- **Financial Accounting: the conceptual framework, accounting transactions and financial statement effects, financial statement presentation, articulation of financial statements, and the time value of money;**
- **Cost Accounting: internal control framework, transaction flow, cost behavior and relationships, product costing, budget concepts; and**
- **Tax Accounting: major inclusions and exclusions, timing of income and deductions, cost recovery calculation, non-taxable exchanges, and taxation of flow-through entities.**

**COMMUNICATION (Written Communication): Students will demonstrate their abilities to communicate effectively on accounting issues and problems.**

Students will complete several accounting core courses: ACG 3131 (Financial Reporting); ACG 3341 (Managerial Decision Making and Accounting); and TAX 4001 (Federal Taxation I). Students will be assessed on content knowledge and critical thinking skills of the core courses via quizzes, exams, and other assignments. In addition, each course requires students to complete written assignments, such as a memo to client or boss, essay questions, or term papers.

Approved 12-5-2005