

Accountancy/Business Administration

Adrian College offers a **Bachelor of Business Administration** degree in the areas of accountancy and business administration. **Bachelor of Arts** degrees are available in business administration and international business. The **Bachelor of Science** degree in Public Accounting is offered for those students planning to seek certification as a Public Accountant. An **Associate of Arts** degree in business administration is also offered. All programs of instruction include a basic core of business courses, plus cognate study in economics, computer applications and mathematics.

The Bachelor of Arts curriculum includes courses which afford an introduction to the various areas of business, including accounting. The Bachelor of Business Administration requires more hours but permits greater specialization, including the majors of accountancy, business administration with emphasis in management, and business administration with emphasis in marketing.

All degree programs stress the decision-making approach to accounting and business administration. Emphasis is placed on the development of skills which augment personal and career growth, as well as those necessary to perform in entry-level positions. Such skills include the ability to think logically, analyze objectively and communicate clearly.

All major programs except for International Business include the following Core and Cognate courses:

Business Major Core (24 hours)

ACCT 203	Principles of Accounting I (3)
ACCT 204	Principles of Accounting II (3)
ACCT 305	Business Law I (3)
B AD 230	Marketing (3)
B AD 241	Management (3)
B AD 242	Business & Prof. Comm. (3)
B AD 320	Managerial Finance (3)
B AD 449	Business Policy (3)

Business Major Cognates (17-18 credit hours)

MATH 104	Finite Mathematics
or MATH 115 (or higher)	Pre-Calculus Math (3-4)
CIS 140	Business Applications for Computers (3)
ECON 201	Principles of Microeconomics (4)
ECON 202	Principles of Macroeconomics (4)
MATH 204	Elementary Statistics
or MATH 314	Mathematical Probability and Statistics (3)

Accountancy/Business Administration

Major Program Requirements

Bachelor of Business Administration in Accounting (48 hours of Accountancy and Business Administration courses and 17-18 hours of cognates)

Business Major Core (24 hours - see listing above)

Business Major Cognates (17-18 hours - see listing above)

B.B.A. in Accounting Core (15 hours)

ACCT 301	Intermediate Accounting I (3)
ACCT 302	Intermediate Accounting II (3)
ACCT 311	Managerial Cost Accounting (3)
ACCT 313	Federal Income Tax Accounting (3)
ACCT 412	Auditing (3)

B.B.A. in Accounting Electives (9 hours)

9 semester hours of electives from accounting or business courses or from courses in other departments approved for accounting credit.

The emphasis can be on preparation for public accounting, private accounting or accounting for governmental and non-profit organizations.

Bachelor of Science in Public Accounting (48 hours of Accountancy and Business Administration courses, 13 hours of Public Accounting electives, and 17-18 hours of cognates)

To receive the Bachelor of Science in Public Accounting students must complete at least 150 undergraduate hours (instead of the 124 hours required for other degrees), including the following courses:

Business Major Core (24 hours - see listing above)

Business Major Cognates (17-18 hours - see listing above)

B.S. in Public Accounting Core (24 hours)

ACCT 301	Intermediate Accounting I (3)
ACCT 302	Intermediate Accounting II (3)
ACCT 311	Managerial Cost Accounting (3)
ACCT 313	Federal Income Tax Accounting (3)
ACCT 412	Auditing (3)
ACCT 414	Financial Information Systems (3)
ACCT 416	Advanced Accounting (3)
B AD 346	Social and Political Issues in Business (3)

Accountancy/Business Administration

B.S. in Public Accounting Electives (13 hours)

13 semester hours of electives from accounting or business courses or from courses in other departments approved for accounting credit.

The emphasis can be on preparation for public accounting, private accounting or accounting for governmental and non-profit organizations.

***CPA Examination and Licensure.** Upon graduation, Adrian College accounting graduates with the Bachelor of Science in Public Accounting are eligible to take the Uniform Certified Public Accounting Examination in all jurisdictions throughout the United States, assuming residency and employment requirements are met. Graduates receiving either a B.S. or B.B.A. in Accounting are eligible to take the examination in Michigan, but B.B.A. students will need to obtain additional credit hours to reach the 150 hours required for licensure as a CPA in Michigan.*

Bachelor of Business Administration in Marketing (48 hours of Accountancy and Business Administration courses and 17-18 hours of cognates)

Business Major Core (24 hours - see listing above)

Business Major Cognates (17-18 hours - see listing above)

Marketing Electives (15 hours)

15 hours from these courses

B AD 331	Marketing Research (3)
B AD 332	Consumer Behavior (3)
B AD 333	Advertising & Promotions Management (3)
B AD 334	Retailing (3)
B AD 335	Sales Management (3)
B AD 337	International Marketing (3)
B AD 439	Marketing Management (3)

Accountancy/Business Administration Electives (9 hours)

9 semester hours of electives from accounting or business courses or from courses in other departments approved for accounting credit.

The marketing emphasis prepares students for careers in such areas as retailing, industrial marketing, distribution, advertising, sales, and research.

Accountancy/Business Administration

The Bachelor of Arts in International Business (27 hours in Business/Accountancy and 36 hours of cognates)

International Business Core (27 hours)

ACCT 203	Principles of Accounting I (3)
ACCT 204	Principles of Accounting II (3)
ACCT 305	Business Law (3)
B AD 230	Marketing (3)
B AD 241	Management (3)
B AD 320	Managerial Finance (3)
B AD 337	International Marketing (3)
B AD 347	Management of Multinational Firms (3)
B AD 449	Business Policy (3)

Cognate Core (28 hours)

ECON 201	Principles of Microeconomics (4)
ECON 202	Principles of Macroeconomics (4)
MATH 104	Finite Mathematics (3)
MATH 204	Statistics (3)
CIS 140	Business Applications for Computers (3)
ERTH 104	Regional Geography (3)
MLC 223 or 243 or 263	French III or German III or Spanish III (4)
MLC 224 or 244 or 267	French IV, German IV or Business Spanish (4)

Cognate electives (8 hours)

Two courses from two departments selected from the following: ECON 319; HIST 101, 102, 213, 221, 230, 305, 320, 332, 339; PSCI 225, 315, 325, 328, 335; SOC 208

In addition to the minimum requirements specified, international business majors are encouraged to take additional courses in one functional area of business (marketing, management or accounting) and to spend a summer or semester abroad in a foreign business internship or foreign language study program.

The International Business Major prepares future business persons and entrepreneurs for careers in international trade and business. The interdisciplinary program provides business training along with an understanding and appreciation of the cultural and environmental variables within which international business operates.

Minor and Associate Program Requirements

The **Associate of Arts** degree in Business requires a minimum of 27 semester hours including ACCT 203, 204, B AD 230, 241, CIS 140 and 12 additional hours of electives in accounting or business.

Students **minoring** in business administration will complete Accounting 203 and 204, Business 230 and 241 and 9 semester hours of electives in accounting or business courses.

Accountancy/Business Administration

In addition to the following, courses in other departments may be approved for credit toward the degree in business administration. These other courses include Economics 301, 310, 317, 318 and 321.

The semesters listed after course descriptions indicate when courses are expected to be offered. Schedules are subject to change; students should confirm semester offerings with the department when planning degree programs.

Accountancy

- 203. Principles of Accounting I (3).** An introduction to financial accounting, with emphasis on sole proprietorships. Topics include journalizing and posting transactions, adjustments, financial statement preparation, current assets, plant and equipment, and liabilities. (Prerequisite: Math 101 or Math Placement Examination.) Fall.
- 204. Principles of Accounting II (3).** A continuation of financial accounting with emphasis on corporations, including an introduction to cost accounting, the budgeting and accounting concepts involved in managerial decision-making, and a brief introduction to federal income taxation. (Prerequisite: Accounting 203.) Spring.
- 301, 302. Intermediate Accounting I, II (3,3).** A detailed study of financial accounting and statement presentation, including the application of accounting theory, standards, principles and procedures to financial accounting problems. This is a central course sequence for accountancy majors, also open to non-majors seeking more detailed study of financial accounting. (Prerequisite: Accounting 204 for 301; 301 for 302.) Fall, spring.
- 305. Business Law I (3).** Review of the nature of law, legal procedure, the judicial system and crimes and torts; a study of contracts, forms of agreement and performance, and the discharge and enforceability of contractual arrangements; analysis of sales of goods and other transactions under the Uniform Commercial Code, including the rights of customers, dealers, managers and the public. (Prerequisite: junior standing or departmental permission.) Fall, spring.
- 306. Business Law II (3).** Legal problems of business enterprises, including employer-employee relationships, principals and agents, partnerships and corporations, and government regulation of business; creditors' and debtors rights; and real and personal property laws. (Prerequisite: Accounting 305.) Offered occasionally.
- 311. Managerial Cost Accounting (3).** Coverage includes the cost accounting cycle, job order, process and standard cost systems; by-products and joint-products; direct costing; and profit planning. (Prerequisite: Accounting 204.) Spring.

Accountancy/Business Administration

- 313. Federal Income Tax Accounting (3).** A detailed study of federal income taxation at individual levels, including sole proprietorship, with some discussion of tax planning and research. (Prerequisite: Accounting 204 or instructor's permission.) Fall.
- 318. Accounting for Governmental and Non-Profit Organizations (3).** Specialized accounting for non-profit organizations, including state and local government units and institutions such as colleges and hospitals. (Prerequisite: Accounting 302 or concurrent enrollment in 302, or permission of instructor.) Offered as needed, including some May terms.
- 350. Topics in Accountancy (3).** In-depth theoretical and practical coverage of accounting concepts in a specialized area, with emphasis on use of the conceptual knowledge in planning and problem solving. Topics may include but are not limited to: advanced cost accounting, current issues involving ethics, health care accounting and corporate controllership. May be repeated with a different topic. (Prerequisite: instructor's written permission.) Offered as needed.
- 412. Auditing (3).** Auditing principles, concepts, procedures, standards, opinions and reports; ethics of the profession; and sampling techniques. (Prerequisite: Accounting 302 and 414.) Fall.
- 413. Advanced Tax Accounting (3).** The federal tax laws related to corporations, estates and trusts, as well as federal estate and gift taxes. A portion of the course is devoted to state and local taxes. The emphasis in the course is on tax research. (Prerequisite: Accounting 313.) Offered as needed.
- 414. Financial Information Systems (3).** The concepts behind the design of accounting systems for determination of profitability, including responsibility accounting and control features in both manual and computerized systems. Emphasis is on the design of a responsive financial information system. (Prerequisites: Accounting 301 and Computer Information Systems 140.) Spring.
- 416. Advanced Accounting (3).** The emphasis is on business combinations and consolidated financial statements, with some consideration given to other complex accounting applications such as partnerships, non-profit accounting, fiduciary accounting and foreign currency translations. (Prerequisite: Accounting 302.) Fall.
- 417. CPA Review (3).** For students who have completed their accounting major and are planning to take the CPA or CMA examination. Emphasis is on the theory and practice portions of the examination, with some additional work on auditing. Review materials and assistance are also available for the business law portion of the examination. (Prerequisites: instructor's permission and completion of 21 semester hours in accounting.) Offered as needed.

Accountancy/Business Administration

Business Administration

Finance

- 320. Managerial Finance (3).** The interpretation and utilization of financial information as used by corporate managers in the decision-making process. Coverage includes financial statement analysis, capital structure of corporations, debt and equity instruments, current asset management, operation and capital budgeting, time-value applications and financial forecasting methods. (Prerequisite: Accounting 204.) Fall, spring.
- 321. Investments and Security Analysis (3).** Introduction to the major security exchange markets and related regulatory agencies, techniques for valuation of equity securities, bond investments and financial statement analysis. Personal financial planning through portfolio development and analysis and industry and market research. (Prerequisite: Business 320.) Offered as needed.

Marketing

- 230. Marketing (3).** The nature and significance of marketing, its functions and institutions; the market for consumer goods; consumer motivation and behavior; policies and practices, research, development, physical distribution, price and non-price competition; and governmental relationships to marketing activities. Coverage includes the commodity, functional and institutional approaches to the study of marketing, supplemented by case studies and computer problems. Fall, spring.
- 331. Marketing Research (3).** Development of the skills necessary to specify and use market and buyer information in defining marketing problems and making marketing decisions. Applied marketing research problems are investigated through readings, case subjects and computer analysis using the SPSS system, and an original marketing research project is undertaken. (Prerequisites: Business 230 and Mathematics 204 or 304.) Spring.
- 332. Consumer Behavior (3).** Theory and research related to consumer behavior, including such topics as the role of personality, motivational, perceptual, learning and attitudinal variables; family and cultural influences; and various decision-making models. (Prerequisite: 230 or permission of instructor.) Fall.
- 333. Advertising and Promotions Management (3).** Provides an understanding and evaluation of the advertising function within the modern business environment. Topics relate to the promotional mix from a manager's point of view, including decisions about promotional campaign design, budgeting, message and media selection and measurement of effectiveness. Special emphasis on social and ethical aspects of the advertising program. (Prerequisite: Business 230.) Spring.

Accountancy/Business Administration

- 334. Retailing (3).** A comprehensive upper-level management view of retail decision making. The emphasis is on strategic, business-level and functional processes in the retail chain system, applying marketing, management, finance and accounting principles in the retail environment. A group case analysis is required. (Prerequisite: Business 230.) Fall.
- 335. Sales Management (3).** The role of sales management in achieving strategic and marketing objectives. The emphasis is on account management, policy, structure, forecasting, territory design, quota setting, recruitment and selection, training, motivation and compensation system design. (Prerequisite: Business 230.) Spring.
- 337. International Marketing (3).** Methods of establishing and servicing foreign markets amid the complexities of differing cultural, legal and business environments. The emphasis is on pricing, promotion and channels of distribution. Coverage includes discussion of exporting, importing and tariff barriers. (Prerequisite: Business 230.) Fall '07, alternate years.
- 439. Marketing Management (3).** Key elements of successful management of the marketing function in modern organizations. The emphasis is on planning and decision-making procedures in market management, product development, pricing, promotion and distribution. Requirements may include the development and implementation of a comprehensive marketing plan and a computer simulation. (Prerequisites: 6 semester hours of marketing and junior standing.) Offered occasionally.

Management

- 241. Management (3).** The varied roles and skills required of the modern manager are examined in a framework of competing values - control vs. flexibility, and internal vs. external focus. Planning, delegation, power, motivation, teamwork and creativity are examined. Using personal assessment devices, students gain insights to their levels of skill and competency. Fall, spring.
- 242. Business and Professional Communication (3).** Principles and practices of business and professional communication, paying particular attention to clear and effective transmittal of information. The course addresses different aspects of writing and speaking in professional environments, with emphasis on research techniques, periodicals, letters and reports. Open to second-semester freshmen. (Prerequisites: English 101 and at least one business course or permission of instructor.) Fall, spring.
- 342. Information Technology and Project Management (3).** Issues of the information-age organization including the role of information and technology in creating and maintaining competitive advantage and managing projects. Explores the roles of the internet in creating new business models, including e-commerce, business-to-business computing and enterprise systems. (Prerequisite: Business 241, CIS 140.) Fall.

Accountancy/Business Administration

- 343. Production and Operations Management (3).** Quantitative and qualitative dimensions of problem solving and decision making for production and operations managers. Coverage includes planning, organizing and controlling conversion systems in both manufacturing and non-manufacturing industries, and integration of production and operations management tools and techniques with other functional areas of management decision making. (Prerequisites: Business 241, Mathematics 204 or 304, CIS 140.) Fall.
- 344. Human Resource Management (3).** Qualitative and quantitative methods of improving productivity and the quality of worklife. Topics include government regulations influencing the work environment; human resource planning; recruitment, selection and development of the work force; motivation of individuals and groups; performance appraisal methods; and the nature and development of compensation programs. (Prerequisite: Business 241.) Fall, spring.
- 346. Social and Political Issues in Business (3).** Social and Political Issues in Business (3). Topics include the social, legal, moral and ethical pressures exerted on business enterprises by the external environment; the rules and ethical responsibilities of business persons; corporate governance; and the assessment of social and ethical performance. (Prerequisite: Business 241 or instructor's permission.) Spring.
- 347. Management of Multinational Firms (3).** The development and functioning of the multinational firm, emphasizing and explaining the differences from the purely domestic enterprise. Topics include global strategic planning; international production, supply, personnel and contract negotiation; firm-host government relations; international trade and foreign investment; and foreign investment in the U.S. (Prerequisite: Business 241.) Fall '06, alternate years.
- 348. Industrial/Organizational Psychology (3).** See Psychology 348 for course description.
- 350. Topics in Business Administration (3).** In-depth theoretical and practical coverage of concepts in a specialized area of business administration, using the conceptual knowledge for planning and problem solving. Topics may include but are not limited to new product development, managing information, ethical considerations in decision making and cross-cultural business negotiations. May be repeated with a different topic. (Prerequisite: permission of instructor.) Offered as needed.
- 443. Supply Chain Management (3).** Examines the activities necessary for effective supply chain management. Topics include design strategy, forecasting, sourcing strategy, logistics, global issues, performance measurement and Enterprise Resource Planning. (Prerequisites: Business 342 or 343.) Spring.
- 449. Business Policy (3).** The general management function and related strategic processes from the viewpoint of the chief executive officer. Cases, readings, lectures and simulation exercises help develop analytic skills and the ability to integrate important variables. (Prerequisite: completion of other business core requirements.) Fall, spring.

Art and Design

Special and Advanced Courses

199. Exploratory Internship (1-3).

255. Field/Travel Experience (3). Includes a four- to five-day stay in a major metropolitan city in the U.S. or Canada. Students visit a variety of institutions such as security/commodity markets, international financial centers, advertising agencies, government centers and cultural exhibits, with free time also in which to experience the diverse flavors of a major city. Individual academic assignments relate the field/travel experience to the student's specific major. (Prerequisite: junior standing.) Occasional May or Summer terms.

299. Experimental Course (1-3).

399. Professional Internship (1-12).

451. Independent Study (1-3). (Prerequisite: written departmental permission.)

499. Advanced Experimental Course (1-3).

Art and Design

The courses of the Art and Design Department are designed to develop creative abilities and awareness while helping the student work toward career goals. Programs include studio art, art education, art history, arts management and pre-art therapy. Liberal arts students are encouraged to enroll in Art 100, 101, 103, 106, 208, 209, 210, 215, 218, and Art History 211, 212, 240, 270, 271, 335, 336, 338, and 339.

Studio Art

The studio program offers a foundation in artistic production and visual thinking. Studio majors are offered a wide range of experience in various media, introduced to the history of art and contemporary theory, and challenged to develop individual expressive languages.

There are three degree options in studio art. The **Bachelor of Fine Arts** degree is for students who wish to pursue careers in specialized art fields or graduate study in art. The **Bachelor of Arts** option provides a general level of experience in art while allowing students to major or minor in another field of study. The **Bachelor of Fine Arts with Teacher Certification** is for students interested in art education careers.

Students majoring in Studio Art have pursued careers as arts administrators, educators, product designers, museum and gallery curators, graphics designers, art therapists, studio artists, and art directors.