

# School of Business and Social Sciences

## BUSINESS

The Business Department offers the Bachelor of Business Administration (BBA) with concentrations in accounting, computer information systems, management, and organizational management.

Students pursuing a concentration in any aspect of Business are encouraged to declare their major as early as the Freshman year and consult with an advisor in the area of interest to ensure the most desirable progress.

### **Mission**

The mission of Business is to prepare students for professional schools and/or graduate studies along with viable careers in business, including accounting, computer information systems, management, and organizational management for profit and nonprofit institutions.

### **Goals**

The general goals of Business are to:

1. Provide students with the necessary tools and guidance in the concentration of their choice to prepare them for admission to graduate and/or professional schools.
2. Help students develop an understanding of the world of business and the application of technology.
3. Provide students with the necessary skills to engage in professional practices in their area of specialization.
4. Provide students with the fundamental ethical and Christian values required for effective practice in business and related fields.

### **Requirements for Admission**

The following criteria are required for admission to the degree program and concentrations within the area of Business:

1. Must declare a concentration in a discipline within the area of Business.
2. Must have a GPA of at least 2.0.

### **Graduation Requirements**

To graduate from a concentration within the area of Business, students must complete the following requirements:

1. Earn at least "C" in all courses required to satisfy the departmental requirements, the major field of study, and elective courses as delineated in the student's degree plan.
2. Earn at least a "C" in ENGL 1301, ENGL 1302, (English Composition I and II) and MATH 1330 (College Algebra).
3. Meet all general education requirements as specified in the catalog.

4. Meet all college requirements for graduation as specified in the catalog.
5. Enroll in GEEP each semester of attendance and receive a “P” grade.
6. Take the Rising Junior and Senior Comprehensive and Subject Field Examinations.
7. Complete an application for graduation and secure the approval of the advisor and the dean of the School.

### **Transfer Students**

Transfer students from an accredited institution must fulfill the following:

1. Comply with the criteria required for admission to the degree program and concentrations.
2. Earn at least a “C” in all transfer courses.

Transfer courses must be equivalent to their counterparts within the area of Business and Technology at Wiley University.

### **Catalog Requirements**

A student in matriculating in the area of Business will not receive a degree until all requirements are completely met, as specified in the appropriate catalog. When a student enters Wiley University, the catalog in effect at that time becomes the student’s official catalog even if the student declares or changes his/her major at a later date. A student wishing to return to the University after an absence of one or more semesters will be readmitted based on the catalog in effect upon his/her readmission. The catalog at the time of readmission will be the student’s new official catalog.

### **Internships**

It is expected that all graduating students in the area of Business successfully complete an internship program commensurate with their discipline/concentration. Internship programs are promoted and monitored by the faculty in each area. The faculty supervising internships is responsible for recording the academic credit.

### **Student Clubs, Societies and Organizations**

Students majoring in a discipline within the area of Business are encouraged to join an appropriate student organization aligned with their major and/or concentration.

## **BACHELOR OF BUSINESS ADMINISTRATION-ACCOUNTING CONCENTRATION**

### **Program Overview**

The Bachelor of Business Administration degree with a concentration in accounting has two aims: (1) to prepare graduates with a broad understanding of the theory and practice of accounting, and (2) to enable them to develop technical competence so that they can analyze, assess, modify and create useful accounting information for the users of that information. Graduates are prepared to enter the workplace with the technical skills required to perform effectively in delivering accounting services. The curriculum is designed to

enable graduates to get accounting or finance positions in business organizations. They are also prepared to enter graduate and professional schools in business. Students who are interested in taking the CPA exam should contact the lead professor.

### **Career Opportunities for Accounting**

There are many types of accounting careers which can be classified into four broad categories: public accounting, management accounting, governmental accounting, and internal auditor. Under each major category, there are many job opportunities. The students may work as bookkeepers or financial analysts and provide accounting services for all types of clients, private or public businesses, governmental agencies, not-for-profit organizations, and certified public accountants (CPAs). Most accounting jobs lead to professional careers such as a tax consultant, external auditor, enrolled agent (EA), controller (or comptroller), chief financial officer (CFO), financial planner, underwriter, actuary, loan officer, and forensic accountant.

### **Objectives**

The accounting concentration has the following objectives:

1. To provide students with the foundation that will allow them to understand and utilize principles, theories, and policies that govern the field of accounting;
2. To develop in students the ability to recognize, analyze, and solve problems;
3. To help students achieve their personal and career goals related to accounting;
4. To prepare students for entry-level positions in either the private or public sector and/or to prepare students for course work at the graduate level.

## **GENERAL DEGREE REQUIREMENTS**

The student concentrating in accounting must satisfy the following requirements:

General Education Requirements	45	Semester Hours
Departmental Requirements	48	Semester Hours
Concentration Field of Study Requirements	24	Semester Hours
Directed Electives	<u>3</u>	Semester Hours
<b>Total Semester Hours</b>	<b>120</b>	

### **Graduation Requirements**

Students graduating with a degree in Business Administration with a concentration in accounting must satisfy the following criteria:

1. Earn at least "C" in all courses required to satisfy the departmental requirements, the major field of study, and elective courses as delineated in the student's degree plan.
2. Earn at least a "C" in ENGL 1301, ENGL 1302, (English Composition I and II) and MATH 1330 (College Algebra).
3. Meet all General Education requirements as specified in catalog.
4. Possess a cumulative GPA of at least a 2.00 on a 4.00 scale.
5. Enroll in GEEP courses and receive a "P" grade each semester in attendance.

6. Take the Rising Junior Examination, Senior Comprehensive Exam, and Major Subject Field Test.
7. Take the Departmental Comprehensive Exam.
8. Complete and application for graduation and secure the approval if the advisor, and the dean of the School.

**RECOMMENDED FOUR-YEAR CURRICULUM**  
**Accounting Concentration**

**Freshman Year**

<b>First Semester</b>			<b>Cr. Hrs.</b>	<b>Second Semester</b>			<b>Cr. Hrs.</b>
ENGL	1301	English Composition I	3	ENGL	1302	English Composition II	3
HIST	2300	Intro to African American Studies	3	HIST	1301	United States History I	3
CISC	1300	Introduction to Computing	3	BIOL	1401	Intro to Biology with Lab <b>or</b>	4
MATH	1330	College Algebra	3	PHYS	1402	Intro to Physical Science Lab	
PHED	1110	Fund of Health & Fitness I	1	PHED	1111	Fund of Health & Fitness II	1
GESS	1200	Academic Success Seminar	2	RELI	1301	Survey of Religion & Philosophy	3
GESS	1100	Academic Success Seminar - PF	1	BUSI	1355	Business Mathematics	3
GEEP	1001	General Educ Enrich Program	<u>0</u>	GEEP	1002	General Educ Enrich Program	<u>0</u>
			<b>16</b>				<b>17</b>

**Sophomore Year**

<b>First Semester</b>			<b>Cr. Hrs.</b>	<b>Second Semester</b>			<b>Cr. Hrs.</b>
ACCT	2311	Principles of Accounting I	3	ACCT	2322	Principles of Accounting II	3
ECON	2311	Principles of Economics I	3	ECON	2322	Principles of Economics II	3
SPAN	2301	Elementary Spanish I	3	SPAN	2302	Elementary Spanish II	3
BUSI	1300	Intro. to Business	3	HUMA	2300	Humanities	3
ENGL	2311	World Literature I	3	SPCH	2300	Speech Communication	3
HIST	1302	United States History II	3	GEEP	2002	General Educ Enrich Program	0
GEEP	2001	General Educ Enrich Program	<u>0</u>	CLAP	3099	Rising Junior Exam	<u>0</u>
			<b>18</b>				<b>15</b>

**Junior Year**

<b>First Semester</b>			<b>Cr. Hrs.</b>	<b>Second Semester</b>			<b>Cr. Hrs.</b>
ACCT	2377	Income Tax Proc.: Indiv	3	ACCT	3322	Intermediate Accounting II	3
ACCT	3311	Intermediate Accounting I	3	ACCT	3355	Cost Accounting	3
CISC	2330	Comp. Apps. in Business	3	BUSI	3321	Business Statistics I	3
MARK	3300	Principles of Marketing	3	MGMT	3311	Principles of Management	3
FINA	3322	Business Finance	3	GEEP	3002	General Educ Enrich Program	<u>0</u>
BUSI	3300	Business Communication	3				<b>12</b>
GEEP	3001	General Educ Enrich Program	<u>0</u>				
			<b>18</b>				

**Senior Year**

<b>First Semester</b>			<b>Cr. Hrs.</b>	<b>Second Semester</b>			<b>Cr. Hrs.</b>
ACCT	4311	Auditing I	3	ACCT	3388	Advanced Accounting	3
ACCT	3310	Accounting Info. Sys.	3	MGMT	4388	Strat. Mgmt. & Busi. Policy	3
ACCT	4366	Intermediate Accounting III	3	BUSI	4355	Business Ethics	3

BUSI	3344	Business Law I	3	ACCT		Elective	3
CLAP	4098	Senior Comp. Exam	0	GEEP	4002	General Educ Enrich Program	<u>0</u>
GEEP	4001	General Educ Enrich Program	<u>0</u>				<b>12</b>
			<b>12</b>				
						<b>Total Semester Hours</b>	<b>120</b>

### General Education Requirements (45 hours)

						Semester Hours	
BIOL	1401	Introduction to Biological Sciences with Lab		OR		4	
PHYS	1402	Introduction to Physical Sciences with Lab		(4)			
ENGL	1301	English Composition I				3	
ENGL	1302	English Composition II				3	
ENGL	2311	World Literature I				3	
GESS	1200	Academic Success Seminar				2	
GESS	1100	Academic Success Seminar – Personal Finance				1	
HIST	1301	US History I				3	
HIST	1302	US History II				3	
HIST	2300	Introduction to African American Studies				3	
HUMA	2300	Humanities				3	
MATH	1330	College Algebra				3	
PHED	1110	Fundamentals of Health and Fitness I				1	
PHED	1111	Fundamentals of Health and Fitness II				1	
RELI	1301	Survey of Religion and Philosophy				3	
SPAN	2301	Elementary Spanish I or Elementary French I				3	
SPAN	2302	Elementary Spanish II or Elementary French II				3	
SPCH	2300	Speech Communication				<u>3</u>	
						<b>Total Semester Hours</b>	<b>45</b>

### Departmental Requirements

						Semester Hours	
ACCT	2311	Principles of Accounting I				3	
ACCT	2322	Principles of Accounting II				3	
BUSI	1300	Introduction to Business				3	
BUSI	1355	Business Mathematics				3	
BUSI	3300	Business Communication				3	
BUSI	3321	Business Statistics I				3	
BUSI	3344	Business Law I				3	
BUSI	4355	Business Ethics				3	
CISC	1300	Introduction to Computing				3	
CISC	2330	Computer Applications in Business				3	
ECON	2311	Principles of Economics I				3	
ECON	2322	Principles of Economics II				3	
FINA	3322	Business Finance				3	
MARK	3300	Principles of Marketing				3	

MGMT	3311	Principles of Management	3
MGMT	4388	Strategic Management & Business Policy	<u>3</u>
<b>Total Semester Hours</b>			<b>48</b>

### Elective Requirements for Accounting Students

(Students should choose one course from the following list:)

			Semester Hours
ACCT	2388	Income Tax Procedures: Partnership & Corporations	3
ACCT	3366	Accounting for Non-profit Organizations	3
ACCT	4300	Accounting Internship	3
ACCT	4322	Auditing II	3
BUSI	3323	Business Statistics II	3
ACCT	4330	Tax Research and Analysis	3
<b>Total Semester Hours</b>			<b>3</b>

### Courses Required to Satisfy the Concentration Field of Study Requirements for Accounting Students:

			Semester Hours
ACCT	2377	Income Tax Procedures: Individual	3
ACCT	3310	Accounting Information Systems	3
ACCT	3311	Intermediate Accounting I	3
ACCT	3322	Intermediate Accounting II	3
ACCT	3355	Cost Accounting	3
ACCT	3388	Advanced Accounting	3
ACCT	4311	Auditing I	3
ACCT	4366	Intermediate Accounting III	<u>3</u>
<b>Total Semester Hours</b>			<b>24</b>

### Courses Required to Satisfy a Minor in Accounting for Business Majors:

			Semester Hours
ACCT	2377	Income Tax Procedures: Individual	3
ACCT	3311	Intermediate Accounting I	3
ACCT	3310	Accounting Information Systems	3
ACCT	3322	Intermediate Accounting II	3
ACCT	3355	Cost Accounting	3
ACCT	4311	Auditing I	<u>3</u>
<b>Total Semester Hours</b>			<b>18</b>

### Courses Required to Satisfy a Minor in Accounting for Non-Business Majors:

			Semester Hours
ACCT	2311	Principles of Accounting I	3
ACCT	2322	Principles of Accounting II	3
ACCT	2377	Income Tax Procedures & Individual	3
ACCT	3310	Accounting Information Systems	3
ACCT	3311	Intermediate Accounting I	3
ACCT	3322	Intermediate Accounting II	3

ACCT 3355 Cost Accounting

**Total Semester Hours**  $\frac{3}{21}$