

BUSINESS ADMINISTRATION (ACC) (BUS) (WEB)

Degree offered: B.A. or B.S.

The B.A. and B.S. in **Business Administration** are designed to provide students with a common body of knowledge in Business that will prepare them to excel in graduate study and entry - level professional positions in various fields of commerce. Successful business administration graduates must be grounded in the liberal arts, possess excellent communication skills, and financially literate, and critical thinkers. Our minor in Business Administration is a nice complement to any other degree offered at Judson, providing students with a firm foundation of knowledge that will enable them to move into management positions in their chosen fields.

Web Design courses are designed to support the entire business program and to prepare students to be productive in the use of technology for business applications.

Accounting is a growing field with opportunities in such areas as public accounting, business, and industry (corporate), government, not-for-profit, and education. A minor in accounting at Judson can be your first step toward working in these fields. These classes also provide you with the foundation necessary to attend graduate school in accounting.

For those interested in sitting for the CPA exam, Judson graduates with a minor in accounting and a major in Business Administration will have earned at least 128 credit hours towards the 150 hours at baccalaureate-or- higher level required for CPA candidates. With a major in Business Administration (39 hours), a Judson graduate will have completed the 30 credit hours of Business courses, including Business Law, will have 15 of 33 required credit hours of upper division accounting classes required to sit for the exam. The student may elect to finish these requirements at Judson College or at graduate school.

Requirements for the Business Administration Major

The **Major in Business Administration** consists of **39 hours** including the following:

A.	BUS 101	Principles of Macroeconomics	(3 hours)
	BUS 102	Principles of Microeconomics	(3 hours)
	BUS 200	Business Law	(3 hours)
	BUS 231	Introductory Statistics	(3 hours)
	BUS 301	Management	(3 hours)
	BUS 302	Marketing	(3 hours)
	BUS 305	Principles of Finance	(3 hours)
	BUS 495	Capstone in Business Administration	(3 hours)
	ACC 203	Principles of Accounting I	(3 hours)
	ACC 204	Principles of Accounting II	(3 hours)

B. Nine (9) hours of approved electives. Electives may be chosen in Accounting, Business, Business Technology Applications, or Web Design.

Requirements for the Business Administration Minor

The **Minor in Business Administration** consists of the following **21 hours**:

A.	BUS 101	Principles of Macroeconomics	<u>OR</u> (3 hours)
	BUS 102	Principles of Microeconomics	(3 hours)
	BUS 301	Management	(3 hours)
	BUS 302	Marketing	(3 hours)
	BUS 305	Principles of Finance	(3 hours)
	ACC 203	Principles of Accounting I	(3 hours)

B. Six (6) hours of approved electives. No more than three (3) hours CLEP credit may be applied toward the minor.

Requirements for the Accounting Minor

The **Minor in Accounting (ACC)** consists of the following **15 hours**:

The pre-requisites for the Minor in Accounting are ACC 203 and ACC 204.

ACC 308	Intermediate Accounting I	(3 hours)
ACC 309	Intermediate Accounting II	(3 hours)

ACC 370	Federal Income Tax I	(3 hours)
ACC 374	Managerial Accounting	(3 hours)
ACC 420	Auditing	(3 hours)

The **Minor in Web Design (WEB)** consists of the following **24 hours**:

ART 202	Color and Design	(3 hours)
BUS 390	E-Commerce	(3 hours)
WEB 206	Introduction to Graphic Design	(3 hours)
WEB 207	Markup Languages I	(3 hours)
WEB 306	Graphic Design: Typography	(3 hours)
WEB 307	Markup Languages II	(3 hours)
WEB 406	Graphic Design: Multimedia	(3 hours)
WEB 450	Seminar in Web Design	(3 hours)

Course Descriptions

ACC 203 PRINCIPLES OF ACCOUNTING I: 3 hours (QR)

Introduction to accounting as a tool of management. Accounting principles and procedures and their application in the preparation and use of financial statements are explained. Accrual versus cash accounting, recording procedures for transactions affecting income, assets, liabilities, and equity, are covered.

ACC 204 PRINCIPLES OF ACCOUNTING II: Three hours

Systems, methods, and procedures utilized in computing financial statements, and methods of analyzing and interpreting financial statements are covered. Basic concepts of budgeting, analysis, and the use of financial information for management decision making are presented.

Prerequisite: ACC 203

ACC 210 COMPUTER APPLICATIONS IN ACCOUNTING: Three hours

The course will require the student to have hands-on study of current spreadsheet, accounting, and financial software packages. The course will concentrate on training future accountants when it is suitable to use a general ledger program and/or a spreadsheet program.

Prerequisite: ACC 203

ACC 308 INTERMEDIATE ACCOUNTING I: Three hours

This course provides an in-depth study of accounting concepts and theory, including principles of Generally Accepted Accounting Principles in the United States and International Financial Reporting Standards. Specific practice applications include the topics of the financial statements (primarily the income statement, the statement of owner's/shareholders' equity, and the statement of cash flow) and time value of money, including applicability to bonds, notes, and leases.

Prerequisite: ACC 204

ACC 309 INTERMEDIATE ACCOUNTING II: Three hours

A continuation of ACC 308, this course provides an in-depth study of accounting concepts and theory including principles of Generally Accepted Accounting Principles in the United States and International Financial Reporting Standards. Specific practice applications include the topics of the elements of the balance sheet and accounting for income taxes.

ACC 310 INTERMEDIATE ACCOUNTING III: Three hours

A study of contemporary accounting issues including IFRS, long-term liabilities, leases, accounting for income taxes, pensions, stock-based compensation, and earnings per share.

Prerequisites: ACC 308

ACC 370 FEDERAL INCOME TAXES I: Three hours

A study of federal income tax laws with particular emphasis on the preparation and filing of individual tax returns. Research Institute of America's tax CD ROM program is employed to introduce and enhance students' ability to research.

Prerequisite: ACC 204 (may be taken concurrently with ACC 204 with the permission of the Department Head and instructor)

ACC 373 COST ACCOUNTING: Three hours

Basic theory and procedures involving cost determination, analysis, and control. A study of accounting for costs of manufacturing a product or rendering a service with attention given to job order, process, and standard cost systems including allocation of cost and application of overhead. Also covers the relationship of cost accounting to the budget process.

Prerequisite: ACC 204

ACC 374 MANAGERIAL ACCOUNTING: Three hours

An analysis of financial statements, costs, and budgeting as they relate to the management objectives of planning and control.

Prerequisite: ACC 204

ACC 410 ADVANCED ACCOUNTING: Three hours

A study of the accounting for business combinations and preparation of consolidated corporate financial statements including presentation of branches and segments. Accounting for partnerships, foreign currency transactions and foreign currency translation, and other complex financial accounting problems are also covered.

Prerequisite: ACC 309

ACC 420 AUDITING: Three hours

A study of the theory of auditing, the legal and ethical responsibilities of an auditor, and the performance of assurance services. Emphasis will be placed on material required for the CPA exam related to ethics, audit management, internal control, gathering evidence, and auditors' reports. Presents the practice of external and internal auditing from a risk-based perspective.

Prerequisite: ACC 204 (may be taken concurrently with ACC 204 with the permissions of the Department Head and instructor)

ACC 421 ADVANCED AUDITING: Three hours

Conceptual and critical analysis of varying audit techniques, data collection methods and audit evidence. Includes relevant case study, preparation and discussion. Particular emphasis is given to the ethical responsibilities of the auditor.

Prerequisite: ACC 420

ACC 470 FEDERAL INCOME TAXES II: Three hours

A study of federal income tax law with emphasis on corporation, partnership, estate, and trust tax returns. Research Institute of America's tax CD-ROM program is employed to introduce and enhance students' ability to research.

Prerequisite: ACC 204, ACC 370

ACC 471 INTERNSHIP: Three hours

Application and one page proposal describing the nature, location, and duration of the desired internship should be submitted to the Department

Head at least three months in advance. Internship guidelines and procedures stated elsewhere in this Catalog will be followed.

Prerequisite: Approval of the Department Head

**ACC 480 ACCOUNTING AND FINANCIAL REPORTING FOR
TAX-EXEMPT ORGANIZATIONS:** Three hours

This course will cover the key accounting, financial and tax reporting, and control principles for tax-exempt organizations.

Prerequisite: ACC 203 and ACC 204 and BUS 339

ACC 490 CAPSTONE: Three hours

A capstone course that reinforces accounting concepts, principles, methods, and regulations in students preparing to sit for the Certified Public Accounting examination. Subjects covered include financial accounting, auditing, government and not-for-profit accounting, business law, taxation, and managerial accounting.

Prerequisite: Senior Status in Accounting Program

Course Descriptions

BUS 101 PRINCIPLES OF MACROECONOMICS: Three hours

National income and product, prices, employment and the development of monetary and fiscal policies are examined.

BUS 102 PRINCIPLES OF MICROECONOMICS: Three hours (QR)

The theory of the firm, consumer behavior, and markets for goods, services and factors of production are studied.

BUS 200 BUSINESS LAW: Three hours

Legal principles and objectives; contracts, agency and employment, negotiable instruments, personal property and bailments, sale of goods, other selected topics.

BUS 203 STUDENTS IN FREE ENTERPRISE: One to Three hours
(One hour per semester)

Students teach the principles of free enterprise to others by creating a mission statement, developing programs guided by that statement, and creating and implementing projects to make those programs successful. Students empower the community by sharing with them concepts they have learned in the classrooms of Judson College while reinforcing their own knowledge, enhancing their presentation skills, and improving their

business writing skills.

Prerequisites: Completion of 30 semester hours with a minimum GPA of 2.5.

BUS 204 PERSONAL FINANCIAL MANAGEMENT (QR): Three hours
A survey of personal and household financial planning and management. Decisions about spending, saving, borrowing and investing are discussed.

BUS 231 INTRODUCTORY STATISTICS (QR): Three hours
The course topics include descriptive statistics (data analysis, organization, and presentation), probability theory and distributions, and inferential statistics (confidence intervals and hypothesis testing). A course-appropriate technology component is introduced.
Prerequisite: MAT 105 or satisfactory math placement test score of consent of the instructor
(Cross-listed with MAT 231)

BUS 232 STATISTICAL METHODS: Three hours
The course topics include hypothesis testing, correlation and regression, and analysis of variance. Statistical technology components are an integral part of the course.
Prerequisite: BUS 231

BUS 301 MANAGEMENT (CT): Three hours
A study of the processes of planning, organizing, staffing, leading and controlling in an organization.

BUS 302 MARKETING: Three hours
A study of the processes of product development, pricing, distribution and promotion to meet marketing objectives of the organization.

BUS 305 PRINCIPLES OF FINANCE: Three hours (QR)
A study of discounted cash flow analysis, risk and return principles, analysis of financial statements, capital budgeting, capital structure and the cost of capital, working capital management, and associated topics.
Prerequisite: ACC 203 or consent of the instructor

BUS 306 BUSINESS COMMUNICATIONS: Three hours
Provides the pertinent skills for communicating within the business environment. Includes oral and written communication skills. Oral skills

training includes intercultural communication, team building, and presentation skills. Written skills include formal report writing and letter writing. Long and short reports are written. Covers persuasive, positive and negative letter and memo writing. Also, includes a review of grammar and proper writing formats.

Prerequisite: ENG 101 and 102 or consent of the instructor

BUS 307 HUMAN RESOURCES MANAGEMENT: Three hours

Principles, practices, and programs relevant to personnel administration in modern organizations.

Prerequisite: BUS 301 or consent of the instructor

BUS 311 INTERMEDIATE MICROECONOMIC THEORY: Three hours

A study of price theory including utility theory, determinants of demand, theory of the firm, and factor markets.

Prerequisite: BUS 102, MAT 151 or consent of the instructor

BUS 312 MONEY AND BANKING: Three hours

A study of financial institutions, financial markets, the monetary system, and the theory and issues of monetary policy.

Prerequisite: BUS 101

BUS 325 RETAIL MANAGEMENT: Three hours

Retail business management, principles of operation, organizational structure, systems of control, legal aspects, and current trends.

Prerequisite: BUS 301, BUS 302 or consent of the instructor

BUS 331 ETHICAL LEADERSHIP: Three hours

A study of interpersonal dynamics in business and professional work environments with an emphasis on ethical decision making. The student's leadership and interpersonal skills are developed through case and simulation experiences.

Prerequisite: BUS 301 or consent of the instructor

BUS 335 HISTORY OF AMERICAN ORGANIZATIONS: Three hours

A study of the influence of economic, political and social environments on the development of American organizations and the philosophies and practices of labor and management.

Prerequisite: BUS 301 or consent of the instructor

BUS 338 BUSINESS ETHICS: Three hours

Readings, cases and lectures emphasize the ethical aspects of business alternatives and decisions and the ethical responsibilities of the individual decision maker.

Prerequisite: BUS 301 or consent of the instructor

BUS 339 INTRODUCTION TO U. S. HEALTH CARE SYSTEM: Three hours

This course will provide students with a broad introduction to the formation, evolution, and current structure of the U. S. health care system. The course will cover system foundations, health service professionals, medical technology, and the financing of the system.

BUS 352 ADVERTISING: Three hours

Place of advertising in business, advertising media, methods of advertising, consumer habits and psychology, advertising campaigns, cost analysis, legal and ethical problems in advertising.

Prerequisite: BUS 302 or consent of the instructor
(Cross-listed with JRN 352)

BUS 390 E-COMMERCE: Three hours

A survey course in use of the internet/web as a tool of business for (1) the acquisition of products, services and materials; (2) the marketing of goods and services; (3) communication between various organizational stakeholders and (4) researching the external environment.

BUS 401 NON-PROFIT SECTOR: Three hours

This course will provide students with a broad introduction to the formation, evolution, and current structure of the non-profit sector. The course will also provide a survey of the laws regarding non-profit operation and current issues impacting the non-profit sector with an emphasis of ethical decision making.

BUS 402 SMALL BUSINESS MANAGEMENT (CT): Three hours

Application and interpretation of business management concepts and techniques in the formation and operation of small business enterprises.

Prerequisite: BUS 101, Junior/Senior standing, or consent of the instructor
(Cross-listed with EQS 402)

BUS 405 INTERNATIONAL BUSINESS: Three hours

This course examines the conduct of business across national boundaries with a focus on the impact of different cultures on business strategies, operations, and practices.

BUS 410 INTRODUCTION TO HEALTH INSURANCE: Three hours

This course will provide students basic understanding of health insurance in the United States. The course will include the history and development of health insurance, and the role health insurance plays in funding the U.S.

BUS 411 SPECIAL STUDIES: Three hours

A course for upperclassmen seeking to complete requirements in their major or minor disciplines. Subjects may be taught that do not appear in the College catalog but are of value to a student in her career objectives and/or graduate studies.

Prerequisite: Approval by the Department Head

BUS 412 SPECIAL STUDIES: Three hours

A course for upperclassmen seeking to complete requirements in their major or minor disciplines. Subjects may be taught that do not appear in the College catalog but are of value to a student in her career objectives and/or graduate studies.

Prerequisite: Approval by the Department Head

BUS 413 SPECIAL STUDIES: Three hours

A course for upperclassmen seeking to complete requirements in their major or minor disciplines. Subjects may be taught that do not appear in the College catalog but are of value to a student in her career objectives and/or graduate studies.

Prerequisite: Approval by the Department Head

BUS 414 SPECIAL STUDIES: Three hours

A course for upperclassmen seeking to complete requirements in their major or minor disciplines. Subjects may be taught that do not appear in the College catalog but are of value to a student in her career objectives and/or graduate studies.

Prerequisite: Approval by the Department Head

BUS 415 INVESTMENTS: Three hours

An introduction to investment planning, markets, risk and return, portfolio

development and management, and securities and other investment vehicles from the viewpoint of the individual investor.

Prerequisite: BUS101, ACC 203

BUS 425 MANAGEMENT OF CHANGE: Three hours

Studies various approaches to organizational change, dealing with resistance to change, and change implementation in business, and in other public and private organizations.

Prerequisite: BUS 301 or consent of the instructor

BUS 449, 450 INDEPENDENT STUDIES: One to Six hours

Tutorial courses designed to meet particular needs of the student.

Prerequisite: Approval of the Department Head and Academic Dean

BUS 460 FINANCIAL ANALYSIS: Three hours

A development of intermediate concepts in financial analysis including case studies in the application of decision techniques by the firm.

Prerequisite: BUS 305

BUS 471 INTERNSHIP: Three hours

Application and one page proposal describing the nature, location, and duration of the desired internship should be submitted to the Department Head at least three months in advance. Internship guidelines and procedures stated elsewhere in this Catalog will be followed.

Prerequisite: Approval of the Department Head and Academic Dean

BUS 495 CAPSTONE IN BUSINESS ADMINISTRATION: Three hours

This course integrates the functions of accounting, finance, management, and marketing in analyzing and solving problems within the student's specific interest of study (e.g. general business, small business, non-profit, health care). The course will use cases and simulations to gain valuable practice at exercising business judgment and critical thinking skills.

Prerequisites: Last Semester of Senior Business Administration Student

Course Descriptions

BTA 105 COMPUTER APPLICATIONS I: One hour

This course will fulfill general graduation requirements, but may not be applied towards the major or minor in Business Administration or the minor in Web Design.

Course Descriptions

WEB 206 INTRODUCTION TO GRAPHIC DESIGN: Three hours
Fundamental investigation of graphic design principles, tools, methods and processes, with an emphasis on technical skills. Fee Required.
Prerequisite: ART 202
(Cross-listed with ART 206)

WEB 207 MARKUP LANGUAGES I: Three hours
Basic webpage design using HTML and Java Script with an emphasis on Cascading Style Sheet.

WEB 306 GRAPHIC DESIGN: TYPOGRAPHY: Three hours
Investigation of fundamental to advanced aspects of typographic design, including letterforms legibility, grid systems, hierarchical and expressive typographic structures, exploring traditional and nontraditional forms. Fee Required.
Prerequisite: WEB 206
(Cross-listed with ART 306)

WEB 307 MARKUP LANGUAGES II: Three hours
This is a continuation of webpage design requiring advanced HTML, Java Script and Flash Player.
Prerequisite: WEB 207

WEB 310 GRAPHIC DESIGN: NEW MEDIA: Three hours
This course provides participants with knowledge of Adobe Flash, the leading web animation tool. The use of sound and interactivity will be covered, and an introduction to ActionScripting will be taught. Students will be proficient in creating fully Flashed websites as well as stand-alone animation and will build a more sophisticated web site interface using assets loaded dynamically as the user asks for them. Fee Required.
Prerequisite: WEB 206
(Cross-listed with ART 310)

WEB 406 GRAPHIC DESIGN: MULTIMEDIA: Three hours
Designing for the web as an effective communication vehicle, providing visual aesthetic, user-friendly, informational, and functional elements to convey information. Fee Required.
Prerequisite: WEB 206
(Cross-listed with ART 406)

WEB 411 SPECIAL STUDIES: Three hours

A course for upperclassmen seeking to complete requirements in their major or minor disciplines. Subjects will be taught that do not appear in the College catalog but are of value to a student in her career objectives and/or graduate studies.

Prerequisite: Permission of the Department Head

WEB 412 SPECIAL STUDIES: Three hours

A course for upperclassmen seeking to complete requirements in their major or minor disciplines. Subjects will be taught that do not appear in the College catalog but are of value to a student in her career objectives and/or graduate studies.

Prerequisite: Permission of the Department Head

WEB 413 SPECIAL STUDIES: Three hours

A course for upperclassmen seeking to complete requirements in their major or minor disciplines. Subjects will be taught that do not appear in the College catalog but are of value to a student in her career objectives and/or graduate studies.

Prerequisite: Permission of the Department Head

WEB 414 SPECIAL STUDIES: Three hours

A course for upperclassmen seeking to complete requirements in their major or minor disciplines. Subjects will be taught that do not appear in the College catalog but are of value to a student in her career objectives and/or graduate studies.

Prerequisite: Permission of the Department Head

WEB 450 SEMINAR IN WEB DESIGN: Three hours

This course is composed of a seminar combined with a service-learning component. The seminar will focus on ethical issues in web interaction and current topics regarding the use of the web. The service-learning component of this course provides development and maintenance of websites for nonprofit organizations within the region of Perry County.

Prerequisites: WEB 308 and either completed or currently enrolled in WEB 406