

# BUSINESS ACCOUNTING (BA)

## BA-513 Financial Accounting

**Credits: 1.5**

Term Offered: All Terms

Course Type(s): None

This foundational course will address the basics of financial accounting, including the accounting cycle, from the analysis and recording of transactions to the compilation of the four basic financial statements, and introduce additional accounting procedures related to valuation of inventory and long term assets and other financial statement topics.

## BA-514 Managerial Accounting

**Credits: 1.5**

Term Offered: All Terms

Course Type(s): None

This foundation course will equip students with a basic knowledge and understanding of managerial accounting theories and practices for management use. Topics covered include cost classification, the basics of product costing (job and activity-based), decisions based on cost-volume-profit (CVP) analysis, budgeting and performance evaluation.

## BA-588 Internship in Accounting

**Credits: 1-3**

Term Offered: Fall Term

Course Type(s): None

Provides the opportunity for MBA accounting track (and/or accounting concentration) students to apply classroom theory in practice through actual work experience in the accounting field. The course cannot be counted toward the MBA track or concentration requirements, but is recommended for those who do not have experience in the accounting profession. Students may take this course a maximum of two times (or a maximum of 6 credits). A minimum G.P.A. of 3.00 is required to take this course.

## BA-598 Special Topics in Accounting

**Credits: 3**

Term Offered: All Terms

Course Type(s): None

The subject matter of this course varies according to the interest of the students and the professor teaching the course. The exact nature of the topic covered is indicated in the student's permanent record. If a prerequisite is required it will be announced in the course schedule.

## BA-599 Business Research

**Credits: 3**

Term Offered: All Terms

Course Type(s): None

Independent research in business administration in an area not substantially treated in a regular course offering, under the supervision of a Business Administration faculty member; written evaluation of the research required. Student must be within nine credits of graduation. Prior permission of the directing professor and department chair is required to take this course.

## BA-610 Accounting for Managers

**Credits: 3**

Prerequisite(s): BA-513 and BA-514

Term Offered: All Terms

Course Type(s): None

Accounting is the language of business. Managers are expected to have a minimum level of accounting and financial management skills that transcends all business disciplines. This course provides a foundation in financial planning, performance, control and financial decision making. It aims to develop students' ability for comprehension, application, analysis, synthesis and evaluation of the concepts, terminology, measures, systems and techniques used in corporate management accounting, as well as professional ethics, which are of critical importance in today's highly competitive business environment.

## BA-632 Business Income Tax

**Credits: 3**

Term Offered: Fall Term

Course Type(s): None

This is the only graduate level income tax course currently offered at Monmouth. Our undergraduate version of this course covers two semesters. This course will emphasize tax research and planning for individuals. The purpose is to introduce graduate accounting students to a broad range of income tax topics. Because of the complexity and breadth of coverage, many topics will not be covered in great depth.

## BA-634 Selected Topics in Financial Accounting

**Credits: 3**

Prerequisite(s): BA-513

Term Offered: Fall Term

Course Type(s): None

This capstone course provides an intensive examination of accounting concepts and principles pertaining to the understanding of accounting cycle and preparation of major financial statements. It covers the accounting treatment of major classes of assets, liabilities and equities and related income accounts. This course is specifically structured to cover the fundamental issues traditionally taught in two intermediate accounting courses at the undergraduate level for graduate students without sufficient accounting background. It lays a sound foundation for students to pursue more advanced financial accounting practice and theory issues in contemporary context.

## BA-636 Advanced Accounting Topics

**Credits: 3**

Prerequisite(s): BA-634

Term Offered: Spring Term

Course Type(s): None

This course in financial accounting has been developed to provide advanced knowledge and skills in various specialized and complex areas. It presupposes an extensive background in basic accounting theory. This course presents the specialized topics of business investments and combinations and consolidations, and an introduction to governmental and not-for-profit accounting. Relevant United States Generally Accepted Accounting Principles and United States Governmental Accounting Standards Board pronouncements will be considered. In addition, other topics relevant to the understanding of the current business and accounting environment (segment and interim reporting, foreign exchange transactions and partnerships, estates, trusts will be addressed).

## BA-638 Auditing Practices and Cases

**Credits: 3**

Term Offered: Spring Term

Course Type(s): None

Introduces the students to the auditing standards and procedures associated with the examination of financial statements. Successful completion of this course should enable students to understand the role and methods of the independent auditor and the legal and ethical environment within which the auditor functions.

## BA-699 Business Research in Accounting

**Credits: 1-3**

Term Offered: All Terms

Course Type(s): None

Independent research in business administration in an area not substantially treated in a regular course offering, under the supervision of a Business Administration faculty member; written evaluation of the research required. Student must be within nine credits of graduation. Prior permission of the directing professor and department chair is required to take this course.