

## B.S. in BUSINESS ADMINISTRATION

(32 credits required for graduation with a minimum cumulative GPA of 2.00)

**NOTE:** This guide is not meant to replace the degree audit; it is subject to change and represents actions approved by Faculty to date. Students are encouraged to run their degree audit at the end of each term of enrollment. Please refer often to the *2019-2020 Online Catalog & Student Handbook* <http://catalog.berea.edu/en/current/catalog>), which will be updated with the most current information.

### GENERAL EDUCATION PROGRAM

*No single transfer course can meet more than one General Education requirement.*

#### **Core Courses**

*(Developmental math courses may be waived on basis of test scores.)*

MAT 010 Pre-Algebra  
MAT 011 Elementary Algebra  
MAT 012 Elementary Algebra II

GSTR 110 Writing Seminar I: Critical Thinking in the Liberal Arts *(Transfer students may waive if College Composition was taken as a degree-seeking student at another college and earned a grade of B or higher.)*

GSTR 210 Writing Seminar II: Identity and Diversity in the U.S.

GSTR 310 Understandings of Christianity

GSTR 410 Seminar-Contemporary Global Issues

#### **Scientific Knowledge and Inquiry**

GSTR 332 Scientific Origins **OR**

Two (2) approved science courses, from two different disciplines, one of which must be an approved lab course. The following courses have been approved to meet this requirement: ANR 110, BIO 100, 101, 110, CHM 113, 131, PHY 111, 127, 221

#### **Wellness & Fitness**

WELL 101 Principles of Wellness I

WELL 102 Principles of Wellness II

Two (2) ¼-credit HHP activity courses *(HHP 200 will satisfy both the SWIM requirement and one of the activity course requirements)*

#### **Practical Reasoning (PR & PRQ)**

Two (2) courses, at least one firmly grounded in math or statistics (PRQ); the other can be an approved practical reasoning (PR) course or another PRQ course.

#### **Perspectives (Six areas required)**

One (1) course in **each** of the six areas is required. Individual courses may be approved to satisfy more than one perspective, but no single course may satisfy more than two perspective areas.

- 1) Arts
- 2) Social Science
- 3) Western History
- 4) Religion
- 5) African American/Appalachian/Women
- 6) International (choose one option):

A) Two (2) courses in the same non-English language, one of which may be waived through testing; **OR**

B) Two (2) world culture courses, one of which must be grounded in a non-western culture

#### **Active Learning Experience**

An approved experience, taken for credit or non-credit (e.g. internships, undergraduate research experiences).

### MAJOR COURSES

*A minimum GPA of 2.0 in the major is required for graduation.*

#### **Core Courses**

BUS/CSC 114 Business Apps & Program  
BUS 120 Accounting I  
BUS 130 Accounting II  
BUS 240 Business Law  
BUS 315 Management  
BUS 363 Marketing  
BUS 366 Financial Management

#### **Capstone Course**

*Students choosing the Public Accounting Option are not eligible for BUS 475 until the final term. Taking this course earlier might jeopardize any possibility of qualifying for a one- or two-term extension, if needed.*

BUS 475: Strategic Management

**Required Concentration** (Choose one of the following four required concentrations)

#### **Accounting** (also see Public Accounting Option on back)

BUS 323 Income Tax  
BUS 324 Managerial Cost Accounting  
BUS 326 Intermediate Accounting I  
BUS 327 Intermediate Accounting II

#### **Finance**

ECO 332 Money and Banking  
BUS 346 Investment Analysis  
BUS 368 Intermediate Corporate Finance  
One 200-level or above ECO or BUS elective *(Includes Internships. While students may enroll in up to two departmental Internship experiences for a maximum of three credits, no more than one credit from Internships may be counted toward a concentration.)*

#### **Management**

BUS 345 Human Resources Management  
BUS 364 Production & Operations Management  
One 200-level or above ECO or BUS elective *(Includes Internships. While students may enroll in up to two departmental Internship experiences for a maximum of three credits, no more than one credit from Internships may be counted toward a concentration.)*  
One of the following:  
BUS 221 Management Information Systems  
BUS 324 Managerial Accounting  
BUS 371 International Business  
COM 302 Organization Communication  
PSY 210 Industrial/Organizational Psychology w/lab  
SOC 348 Comp Analysis-Formal Org  
TAD 455 Comp Integrated Manufacturing  
Other approved courses

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## **Marketing**

BUS 257 Consumer Behavior

BUS 367 Marketing Research

One 200-level or above ECO or BUS elective (Includes Internships. While students may enroll in up to two departmental Internship experiences for a maximum of three credits, no more than one credit from internships may be counted toward a concentration.)

One of the following:

BUS 221 Management Information Systems

BUS 328 Data Analytics

BUS 371 International Business

COM 312 Mass Communication

COM 315 Public Relations

TAD 180 Graphic Communication & Design

Designated section of ENG 280A and other approved courses

## **Required Collateral Courses**

ECO 101 Principles of Macroeconomics OR

ECO 301, if 101 is waived

ECO 102 Principles of Microeconomics OR

ECO 301, if 102 is waived

ECO 250 Applied Statistics

MAT 115 College Algebra w/Modeling OR

MAT 125, if MAT 115 is waived OR

MAT 135, if MAT 135 is waived

## **Electives**

20 credits outside the major

## **OPTIONAL CONCENTRATIONS**

*Students completing one or more of the required concentrations may elect to complete an optional concentration. These optional concentrations do not replace the requirement to complete one of the required concentrations above.*

## **International Business**

BUS 371 International Business

ECO 347 International Trade & Policy

ECO/BUS 357 International Finance

## **Management Information Systems**

BUS 221 Management Information Systems

CSC 226 Software Design & Implementation

CSC 330 Database Systems

One of the following:

BUS/CSC 328 Data Analytics

BUS/CSC 336 E-Commerce

*In addition the above courses, those pursuing the optional concentration in International Business must complete the equivalent of the “two courses in the same, non-English language” option for meeting the International Perspective for General Education. In addition, students must complete a study abroad program (full semester or summer) or an international internship.*

**Admission to the Major**—Students must waive or complete MAT 115 with a grade of C or higher and complete BUS 120 and either ECO 101 or 102 with a grade of C or higher.

## **Public Accounting Option Guidelines**

Students interested in pursuing a career in public accounting have two options for completing the 150 credit hours necessary to qualify for CPA Certification. **NOTE:** *For this purpose Berea College courses are considered 4 credit hours, while most courses at other institutions are considered 3 credit hours.*)  
1) Students may choose the Public Accounting Option offered by the Economics and Business Department. (It is possible to complete the 150-hour requirement in eight terms by taking full course loads coupled with careful planning. If more than eight terms are required to complete this option, a student may apply for a one-term extension by submitting a letter of explanation and a curriculum plan prepared in consultation with his or her adviser. Unless a student declares the Business Administration major late or has other extenuating circumstances, one additional term should generally be adequate to meet the 150-hour requirement.)  
**OR** 2) Alternatively, upon completing a B.S. degree in Business Administration at Berea, the student can complete a Master's degree program (recommended) or otherwise obtain the additional credits needed elsewhere.

In addition to the requirements for the Accounting Concentration, a student, in consultation with his or her academic adviser, will select the additional courses to be taken to complete the 150 hours. Students should plan to take BUS 437-Auditing. In addition, students should consider a second concentration in Finance or Management Information Systems. A minor in Computer Science is also an excellent choice.

Accounting courses currently not offered regularly at Berea may be taken through an articulation agreement with and transferred from Eastern Kentucky University.

At this time, neither the American Institute of Certified Public Accountants (AICPA) nor the Kentucky State Board of Accountancy specifies which courses are needed to meet the education requirement. The State Board merely specifies a requirement for the Bachelor's degree, 39 semester hours in business/economics of which 27 must be in accounting, and 150 hours overall. The courses suggested above are selected based on their content relative to the content of the CPA exam and to the skills and knowledge necessary to practice public accounting. As such, these courses are not required but are recommended. Your interest in a particular area of accounting, or your or plans for a particular graduate program may lead you to consider other options for the required additional courses, perhaps including mathematics, computer science, economics, or other areas. A student must explore these in consultation with her or his adviser.

**Learning Goal 1: Students will be able to understand and apply disciplinary theories and principles using the specialized language of economics and business. Students will have a fundamental understanding of how markets work and of their importance. Using appropriate technology and quantitative methods, students will be able to clearly state problems and engage in the research process.**

Learning Outcome 1.1: Develop an understanding of the theories of the discipline and the ability to appropriately apply them.

Learning Outcome 1.2: Demonstrate technical competency in functional areas.

Learning Outcome 1.3: Select and use appropriate functional area tools and techniques including proper use of quantitative methods, as well as mathematical and statistical tools.

Learning Outcome 1.4: Evaluate quality of information and use it effectively.

Learning Outcome 1.5: Use the specialized language of economics and business.

Learning Outcome 1.6: Understand research process and methods.

Learning Outcome 1.7: Understand different kinds of literature including scholarly, authoritative, and popular press.

Learning Outcome 1.8: Appropriately use technology across many contexts and understand the role of/potential for technology.

Learning Outcome 1.9: Think across time.

Learning Outcome 1.10: Understand local, regional, national, and international markets.

Learning Outcome 1.11: Connect and integrate learning across disciplines and functional areas.

Learning Outcome 1.12: Connect learning within the major, between the major and general education program and between the major, and the student experiences beyond college.

Learning Outcome 1.13: Engage in life-long thinking, learning, and research.

**Learning Goal 2: Students will be able to view problems from a variety of perspectives. Students studying business and economics will be asked to think in multidisciplinary term and consider alternative points of view when examining issues and designing solutions. The department provides a diverse learning environment fostering communication and exchange between individuals of widely differing backgrounds.**

Learning Outcome 2.1: Approach an issue or problem from multiple perspectives, including interdisciplinary and global perspectives as well as issues of diversity.

Learning Outcome 2.2: Develop an understanding of the regional, national and international environment within which firms operate.

Learning Outcome 2.3: Embrace and understand the value of diverse perspectives, including those from different cultures.

Learning Outcome 2.4: Test an analysis by looking at alternate points of view or disciplinary approaches to provide contrast in the analysis.

Learning Outcome 2.5: Understand the role of value judgments.

Learning Outcome 2.6: Understand the role of culture, politics and governments in economics and business.

Learning Outcome 2.7: Acquire a long-term perspective to create sustainable business solutions.

**Learning Goal 3: Students will be able to determine relevant criteria for decision making with an understanding of the risks and trade-offs involved in the process and in the outcome. Decisions should be supported by appropriate information and analysis.**

Learning Outcome 3.1: Analyze the appropriateness of the data and information, as well as tools and techniques used for decision making.

Learning Outcome 3.2: Think critically and creatively.

Learning Outcome 3.3: Analyze situations, synthesize information, reason quantitatively, and formulate reasoned and responsible solutions.

Learning Outcome 3.4: Consider an ethical framework for decisions.

Learning Outcome 3.5: Develop models, utilizing appropriate technology.

Learning Outcome 3.6: Understand trade-offs – e.g., cost benefit, ROI, and opportunity cost.

Learning Outcome 3.7: Understand risk and its appropriate incorporation into the decision process.

Learning Outcome 3.8: Make decisions in a wide variety of contexts, including individual and team decision making.

Learning Outcome 3.9: To support opinions with sound knowledge and appropriate research, and to document the basis for conclusions and sources of information appropriately.

Learning Outcome 3.10: Criticize debate and explain actions.

**Learning Goal 4: Students will be able to write and speak clearly and persuasively in the various modes required by the disciplines, and to support their positions. Careful reading and effective listening are required skills in economics and business. Students pursuing these disciplines will develop the ability to independently acquire knowledge from and critique various media including text, oral presentations, and media sources.**

Learning Outcome 4.1: Receive and deliver information appropriately.

Learning Outcome 4.2: Have strong written, listening, and oral communication skills.

Learning Outcome 4.3: Give persuasive oral and written arguments.

Learning Outcome 4.4: Understand appropriate documentation and support for conclusions.

Learning Outcome 4.5: Develop professional oral and written communication skills.

Learning Outcome 4.6: Utilize technology, including internet resources, spreadsheets, and databases to communicate business concepts.