



Bachelor of Science (BSc) Business Accounting

Accounting is the systematic and comprehensive recording of financial transactions pertaining to a business. It refers to the process of summarizing, analyzing and reporting these transactions to oversight agencies and tax collection entities. Accounting is one of the key functions for almost any business.

Today accountants are called upon to be much more than bookkeepers. They are highly valued financial consultants for the organization where they are employed.

Upon completion of the program, the student will be able to:

- Examine financial statements to ensure that they are accurate and comply with laws and regulations
- Compute taxes owed, prepare tax returns, and ensure that taxes are paid properly and on time
- Inspect account books and accounting systems for efficiency and use of accepted accounting procedures
- Organize and maintain financial records
- Assess financial operations and make best-practices recommendations to management
- Suggest ways to reduce costs, enhance revenues, and improve profits
- Increase their problem-solving skills
- Increase their awareness of ethical decision-making
- Students will be prepared for a changing global environment
- Students will be able to demonstrate integrated skills in the theory and practice of core business discipline.

DURATION (FULL-TIME)

Minimum Duration: 4 Years (8 Semesters)

Maximum Duration: 7 Years



PROGRAMME MAP

YEAR 1								
SEMESTER 1				Semester Break	SEMESTER 2			
COURSE CODE	COURSE TITLE	Cr	Type		COURSE CODE	COURSE TITLE	Cr	Type
WS100	Wesleyan Seminar (SL)	1	Non-Core		ENG110	College Research (WI)	3	Non-Core
ENG109	College composition1	3	Non-Core		ECN101	Microeconomics	3	Core
COMM147	Introduction to Public Speaking	3	Non-Core		MATH171	Elementary Statistics	4	Core
BA100	Survey of Business	3	Core		AGTG211	Managerial Accounting	3	Core
BA101A	Microsoft Outlook	1	Core		BA101C	Microsoft Excel	1	Core
BA101B	Microsoft Word	1	Core		BA101D	Microsoft Powerpoint	1	Core
BA101E	Microsoft Access	1	Core					
AGTG210	Financial Accounting	3	Core					
Total					Total			
					15			

YEAR 2									
SEMESTER 1				Semester Break	SEMESTER 2				
COURSE CODE	COURSE TITLE	Cr	Type		COURSE CODE	COURSE TITLE	Cr	Type	
BA242	Introduction to Value Investing	3	Core		BA330	Business Law	3	Core	
ECN102	Macroeconomics	3	Core		ECN240	Applied Statistics for Economics and Business	3	Core	
ACTG320	Intermediate Accounting I	3	Core		BA361	Psychology of Business and Industry	3	Non-Core	
BA310	Principles of Management	3	Core		BA312	Analysis of Organizational Behaviour	3	Non-Core	
BA320	Principles of Marketing	3	Core		BA323	Marketing Research	3	Non-Core	
Total						Total			
						15			

YEAR 3									
SEMESTER 1				Semester Break	SEMESTER 2				
COURSE CODE	COURSE TITLE	Cr	Type		COURSE CODE	COURSE TITLE	Cr	Type	
WS300	Global Issues	3	Non-Core		ACTG322	Cost Accounting	3	Core	
BA340	Corporate Finance	3	Core		ACTG340	Introduction to Federal Tax	3	Core	
BA350	Information Systems	3	Core		ACTG490	Advanced Readings in Accounting	3	Core	
ACTG321	Intermediate Accounting II	3	Core		SOC100	Introduction to Sociology	3	Non-Core	
BA370	Operations Management	3	Non-Core		BA341	Investments	3	Core	
Total						Total			
						15			



YEAR 4								
SEMESTER 1				Semester Break	SEMESTER 2			
COURSE CODE	COURSE TITLE	Cr	Type		COURSE CODE	COURSE TITLE	Cr	Type
BA419	Business Strategy	3	Core		BA498	Internship	6	Core
BA102A	Resume/Cover Letter Writing	0	Core		BA102C	Interviewing Strategies	0	Core
ACTG430	Advanced Accounting	3	Core		ACTG450	Government and Non-Profit Accounting	3	Core
ACTG360	Accounting Information Systems	3	Core		BA343	Advanced Value Investing	3	Core
ACTG431	Auditing, Principles and Procedures	3	Core		PHIL215	Ethics for Life and Career	3	Core
WS357	Human Relations with Global Perspective (WI) (SL)	3	Non-Core					
Total		15		Total		15		

Total Graduation Credits		
TYPE	CREDITS	%
Core	90	74.38%
Non-Core	31	25.62%
Total	121	100%



SUMMARY OF MODULES

YEAR 1 – SEMESTER 1

WS 100 Wesleyan Seminar - 1cr

This course offers instruction in accessing University resources, developing social and academic strategies for success, and participating effectively within the IW community. The course includes completion of an academic-service project as an integrative learning experience that promotes the ability to understand and apply the Life Skills, understand service as an aspect of IW's mission, and undertake critical reflection

ENG 109 College Composition (WI) - 3cr

In this course, students will be introduced to college-level writing. Assignments will move from first-person essay to more traditional academic writing such as rhetorical analysis and persuasive essays. The course also examines visual texts and focuses on revision and reflective writing. The course promotes as learning outcomes an understanding of rhetorical foundations such as audience, voice, and genre; development of effective writing process that includes scaffolding and peer review; demonstration of research skills and accurate citation of sources; and participation in academic conversations that produce polished, final writings in a portfolio.

COMM 147 Introduction to Public Speaking - 3cr

This course teaches effective presentational skills through the performance of speeches and literary interpretations. Students develop key public speaking skills such as audience analysis, exigency analysis, critical and interpretive analysis of content, organization of content in appropriate presentational formats, and the effective use of voice, diction, pacing, and emphasis.

BA 100 Survey of Business - 3 cr

A survey of the structure and functions of the American business system is provided, together with an overview of business organization, accounting, finance, and principles of management, economics, marketing, personnel and the interdependence of business, the community and government. Upon successful completion of the course, the student will be able to describe and explain the basic internal functional areas of a business, and their relationship to outside stakeholders. This course is not open as an elective for sophomores or upper division business majors

BA 101A Microsoft Outlook - 1 cr

Students who successfully complete the Microsoft certification examinations demonstrate that they can meet globally recognized performance standards. Students receive a certificate from Microsoft Corporation which is then transferred onto their IW transcript. Prerequisites: None; Open to all majors.



BA 101B Microsoft Word - 1 cr

Students who successfully complete the Microsoft certification examinations demonstrate that they can meet globally recognized performance standards. Students receive a certificate from Microsoft Corporation which is then transferred onto their IW transcript. Prerequisites: None; Open to all majors.

BA 101E Microsoft Access - 1 cr

Students who successfully complete the Microsoft certification examinations demonstrate that they can meet globally recognized performance standards. Students receive a certificate from Microsoft Corporation which is posted to their IW transcripts. Prerequisites: None; Open to all majors.

ACTG 210 Introduction to Financial Accounting - 3cr

Introduction to reporting financial information regarding the operating, investing and financing activities of business enterprises to present and potential investors, creditors, and others.



YEAR 1 – SEMESTER 2

ENG 110 College Research (WI) - 3cr

In this course, students will be introduced to college-level research. Assignments will focus on researching and creating knowledge about one's field or major through reflective writing, professional and scholarly resources, interviews with members of one's field. Essays will move from an initial sketch of the student's interests in the field to a report on the current job market to a research-driven essay examining a problem in the field and eventual revision and expansion with more scholarly sources. The course promotes as learning outcomes an understanding of discourse communities and professional networking; demonstration of thorough research techniques, knowledge gathering, implementation, and accurate citation of sources; and participation in professional conversations that produce work approaching those of incoming experts in the field.

ECN 101 Microeconomics- 3 cr

Topics in this course include the behavior of individual households and firms, supply and demand analysis, and the various structures of a market economy. Students successfully completing this course will be able to identify and explain the major economic forces faced by a single firm in a capitalistic setting.

MATH 171 Elementary Statistics - 4cr

An introduction to probability and statistics. Students satisfactorily completing this course will demonstrate skills in assignment of probability using permutations and combinations, distributions of random variables and statistics, and large sample theory, introduction to estimation and tests of significance. Includes Excel lab.

ACTG 211 Managerial Accounting - 3 cr

Managerial accounting is concerned with the development and use of accounting information as it applies to the decision-making process. Attention is given to cost behavior, cost analysis, and budget development. Successful completion of this course will enable students to prepare and explain detailed financial reports as required by management. Prerequisites: BA 100, ACTG 210

BA 101C Microsoft Excel - 1 cr

Students who successfully complete the Microsoft certification examinations demonstrate that they can meet globally recognized performance standards. Students receive a certificate from Microsoft Corporation which is then transferred onto their IW transcript. Prerequisites: None; Open to all majors.

BA 101D Microsoft PowerPoint - 1 cr

Students who successfully complete the Microsoft certification examinations demonstrate that they can meet globally recognized performance standards. Students receive a certificate from Microsoft Corporation which is then transferred onto their IW transcript. Prerequisites: None; Open to all majors.



YEAR 2 – SEMESTER 1

BA 242 – Introduction to Value Investing – 3 cr

Introduction to investment strategies and philosophy developed by Benjamin Graham and Warren Buffett. Development of analysis tools to select and monitor the single firm's performance will be emphasized. The use of a stock market simulation game will be a requirement of the course. Upon successful completion of this course a student will be able to describe the investing strategy of Benjamin Graham and Warren Buffett; explain the career opportunities for those who work with investments; describe and perform accepted value-investing techniques in stock selection and explain and describe how stocks are bought and sold in an on-line environment.

ECN 102 Macroeconomics -3 cr

This course is designed for the general student as well as for the student considering further study in business administration, accounting or economics. This course develops basic economic theory to explain unemployment, inflation and economic growth and considers the role of governmental economic stabilization policy. Students successfully completing this course will be able to identify and explain the major economic forces faced by groups of firms in a capitalistic setting.

ACTG 320 Intermediate Accounting I - 3cr

Study of the theory and practice of preparation of external financial reports for the corporate form of business. Income statement and statement of comprehensive income are explored with special emphasis on revenue recognition. Special topics include financial statement analysis, time value of money and the conceptual framework. Additional topics include classification, valuation and presentation of current assets, fixed assets and intangible assets. Students successfully completing this course will be able to develop and explain advanced financial reports for management and/or outside authorities. Prerequisites: ACTG 211

BA 310 Principles of Management - 3 cr

A study of the basic principles, concepts, theories and analytical tools in management. Topics include introduction to management, planning and decision-making, organizing for stability and change, leading and controlling. Consideration will be given to both theoretical and practical aspects of management. Students completing this course successfully will be able to describe both the theoretical background and practical applications of popular management principles and strategies. Prerequisites: Junior standing; BA 100; ECN 101 or ECN 102.

BA 320 Principles of Marketing - 3 cr

A study of the problems involved in making marketing decisions for the consumer and organizational markets. Study includes the price of the product, the promotion of the product, and the channels of distribution for the product. Successful completion of the course will enable the student to make sound product, price, distribution, and promotion decisions for a specific product or service offering. Prerequisites: Microeconomics , BA 100; ECN 101 or ECN 102.



YEAR 2 – SEMESTER 2

BA 330 Business Law - 3 cr

A study of traditional business law topics - contracts, sales, torts, agency, business organizations and other basic topics. Successful completion of this course will enable students to understand and use business law principles to guide sound business decisions. Prerequisites: Junior standing; BA 100 or consent of instructor

ECN 240 Applied Statistics for Economics and Business – 3cr

Statistical methods commonly used in the analysis of empirical data are considered, including descriptive and inferential statistics, and parametric and nonparametric techniques. Computer applications and the relationship between statistics and research design are emphasized in relation to business & economics problems. Students successfully completing this course will be able to perform the statistical analysis portion of a University research project. Prerequisites: Sophomore standing; BA 100; MATH 171

BA361 Psychology of Business and Industry – 3cr

Psychology as applied to problems of personnel selection and evaluation, prevention of accidents, promotion of work efficiency, morale, advertising, and human factors engineering. At the conclusion of the course, successful students can demonstrate the ability to analyze (from a philosophical and practical viewpoint) how people and the workplace interact; how to maximize the positive relationship between employee and employer; techniques of job and employee assessment; and performance enhancements such as morale, health/safety, motivation technique and group behavior. Prerequisites: Junior standing; BA 100; BA 310.

BA312 Analysis of Organizational Behaviour – 3cr

Enables application of concepts learned in business administration, accounting and economics courses to real-life cases and in-depth studies of business organizations and their participants. Prerequisites: Junior standing; BA 100; BA 310; ECN 102.

BA323 Marketing Research – 3cr

An introduction to the methodology and analysis of marketing research. Explores the uses of marketing research in management decision making. Students will design, conduct, analyze and present the results of a marketing research project. Topics include research design, data acquisition and analysis, creation of research reports and research ethics. Prerequisites: Junior standing; BA 100; BA 320; ECN 101; MATH 171;



YEAR 3 – SEMESTER 1

WS 300 Global Issues - 3cr

Upon satisfactory completion of this course, students will have a variety of perspectives on global events and issues and will understand the impact of their actions or inaction as global citizens.

BA 340 Corporate Finance - 3 cr

Introduces the student to the goals and objectives of financial management within the corporate setting. Students will become familiar with functions of the various financial areas, the development and use of information by the financial manager, and the various analytical tools and techniques used. Successful completion of this course will enable students to make sound, risk-sensitive financial decisions for their business. Emphasis will be placed upon financial decision making. Prerequisites: BA 100; ACTG 210; MATH 171.

BA 350 Business Information Systems - 3 cr

A study of the uses of the computer in the functional areas of business administration. Major emphasis will be directed to analysis, design and implementation of Management Information Systems. Successfully completing this course will be able to critically analyze the efficiency and effectiveness of business information systems. Prerequisites: Junior standing; BA 100; ACTG 210 or ACCT 228; ACTG 211.

ACTG 321 Intermediate Accounting II - 3cr

Study of the theory and practice of preparation of external financial reports for the corporate form of business. Classification, valuation and presentation of investments, current liabilities, long-term liabilities, and shareholders' equity will be explored. Special topics include derivatives, accounting changes and correction of errors, earnings per share calculations, preparation of statement of cash flows, and accounting for contingencies, bonds, leases, income taxes, pensions and other postretirement benefits. Students successfully completing this course will be able to develop and explain advanced financial reports for management and/or outside authorities. It is recommended that students complete the ACTG 320/ ACTG 321 in a semester 1/ Semester 2 immediate sequence to ensure all relevant concepts are covered. Prerequisites: ACTG 320, Junior standing

BA 370 – Operations Management 3cr

Operations management is the study of activities required for the efficient and effective selection of inputs to produce economical and profitable outputs for both manufacturing and service firms. Quantitative solutions derived with the use of a variety of analytical tools will be used. Upon completion of the course, the student will understand production and service systems inputs, processes, and outputs. The student will also gain a further understanding of quantitative solution development in the functional areas of management, marketing, accounting, finance, and human resources management. Prerequisites: Junior standing; BA 100; BA 310; MATH 171; ECN 102; ECN 240



YEAR 3 – SEMESTER 2

ACTG 322 Cost Accounting - 3 cr

A study of the generation and use of cost data for cost measurement, cost control and managerial purposes. This is an advanced managerial accounting course. Students successfully completing this course will be able to prepare and explain advanced financial reports to management. Prerequisites: ACTG 211, Junior standing, ECN 101 (Recommended)

ACTG 340 Introduction to Federal Tax - 3 cr

Provides background in federal income tax law and the regulations of the Treasury Department. The course also deals primarily with basic philosophy of taxation, taxable income, allowable deductions and gains, losses of sales and exchanges of property for the individual taxpayer. This course serves also as an introduction to the federal taxation of partnerships and corporations. Discusses tax planning alternatives. Students successfully completing this course will be able to describe, identify, and report the types of income that are subject to federal tax. Prerequisites: ACTG 211, Junior standing;

ACTG 490 Advanced Readings in Accounting – 3cr

An advanced reading course in which the student will read books from a bibliography provided by the instructor. For each credit hour the student must read five books. The student will be graded based on his or her analysis of each reading. Written and oral reports will be required. No more than a total of three credit hours will be allowed. Students successfully completing this course will have a wide breadth of knowledge in the chosen topic area.

SOC 100 Introduction to Sociology - 3cr

An introduction to the basic concepts, principles, and theories of sociology. Special attention will be given to examination of individuals and groups in society; social class and conflict; social institutions such as family, education, religion, political organization; and social change. Students who successfully complete the course will be able to explain the above-mentioned social topics and to analyze the dynamics of various social situations.

BA 341 Investments – 3cr

This course introduces the student to investment philosophy and investment alternatives. The viewpoint is that of the individual investor. Students will become familiar with various investment vehicles, sources of information contained in the financial press, as well as methods of interpreting the behavior of the financial markets. Successful completion of the course will enable students to make balanced, risk-measured asset selections for their portfolios. Prerequisites: Junior Standing; BA 100; BA 340; ECN 240; ACTG 210 or ACCT 228; ACTG 211; MATH 171.



YEAR 4 – SEMESTER 1

BA 419 Business Strategy – 3cr

This course focuses on the competitive strategy of the firm by examining issues central to the firm's long- and short-term competitive position. The course develops a set of analytical frameworks that enable students to explain performance differences among firms and that, in turn, provide a structure for making strategic decisions to enhance the firm's future competitive positions. This course functions as the capstone course for the Accounting and Business Administration majors.

BA 102A Resumé / Cover Letter Writing

This seminar reviews the development and effective use of a resume, cover letter, and on-line job application processes. Prerequisites: None; Open to all majors.

BA 430 Advanced Accounting – 3cr

A study of accounting and procedures related to business combinations particularly as related to the preparation of consolidated financial statements. Students successfully completing this course will be able to describe and explain the financial complications that arise with business mergers and acquisitions. Prerequisites: ACTG 321, Senior standing.

ACTG 360 Advanced Information Systems – 3cr

Hands-on analysis of computer-based accounting information systems including flowcharting of business processes and study of internal controls. Students will develop their skills with MS EXCEL, MS Access, and selected accounting software through the completion of accounting-specific computer projects. Prerequisites: ACTG 321, BA 350, Junior standing

ACTG 431 Auditing, Principles and Procedures – 3cr

A study of the function of the independent CPA in regard to the examination of financial statements. Considerable attention is devoted to the purpose of the audit, the responsibilities of the CPA in rendering his opinion, liability of the auditor, planning of the audit, and limitations of the audit. Students successfully completing this course will be able to explain and describe an outside audit of a firm. Prerequisites: ACTG 321, Senior standing

WS 357 Human Relations with Global Perspective – 3cr

This course will help students understand human relations and develop cultural competency. Students will demonstrate the acquisition of knowledge about and skill in interpersonal and inter-group relations that contribute to the development of sensitivity to and understanding of the values, beliefs, life styles, and attitudes of individuals and the diverse groups found in a pluralistic society. Using a range of learning activities, this class will provide students with a variety of perspectives on global events and issues, allowing students to understand the impact of their actions or inaction as global citizens. Students will begin to translate knowledge of human relations into attitudes, skills, and techniques which will result in favorable learning experiences for students.



YEAR 4 – SEMESTER 2

BA 498 Internship - 6cr

An employment/work experience which as closely as possible, represents normal employment/work conditions. The student is afforded the opportunity to apply knowledge, skills and abilities imparted/developed in the classroom setting to “real world” business situations. Prerequisites: Junior standing and approval of program liaison.

BA 102C Interviewing Strategies

This seminar helps students understand ways to prepare for job interviews, tactics and strategies to employ during interviews, and proper follow-up with potential employers after an interview. Prerequisites: None; Open to all majors.

ACTG 450 Government and Non-Profit Accounting – 3cr

Study of principles and procedures followed in accounting for the operation of governmental and nonprofit organizations. Successful students in this course will be able to explain and describe the accepted methods of accounting for government and nonprofit firms, as compared to for-profit firms. Prerequisites: ACTG 320, Senior standing; Recommended: ACTG 321

BA 343 Advanced Value Investing – 3cr

Advanced analysis of investment portfolio risk management. The stock selection process pioneered and developed by Benjamin Graham and Warren Buffett will be extended to include the analysis of comprehensive portfolios. Competing theories will be introduced for comparative purposes. The extensive use of a stock market simulation game will be a requirement of the course. Upon successful completion of this course a student will be able to apply value investing strategy in portfolio construction; explain how risk is determined and managed in a collection/ portfolio of stocks; describe and perform modern value investing portfolio control (buy-sell) techniques and explain and describe how stocks are bought and sold in an on-line environment.

PHIL 215 Ethics for Life and Career - 3 cr

This course explores the ethical dimensions of human experience, especially with respect to work, professions, careers, and vocations. What is demanded of us as we enter into various careers? What would excellence in these fields require? Are there basic rules governing each profession, and if so, what broader goals do these rules serve? Are there basic rules or principles guiding human life in general? In all of these spheres of life, what does it mean to be good? Prerequisite: ENG 109 and ENG 110