

**General Elective Courses.** Sufficient credits to complete the 96 credits required for graduation.

**ASSOCIATE DEGREE  
AREAS OF EMPHASIS**

**General Business Emphasis**

Select from the following: 12

BSAD104, 210, 341, INSY241 with  
COBOL, 315, 316

**Business core** (see above) 21

**General Education** (see above) 38

**General electives** 25

**Total credits for the AS degree** 96

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**Major in Accounting (BBA)**

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| <b>Required courses</b>  | <b>24</b>        |
| ACCT311, 312, 313, 331, 365, 465   |                  |
| <b>Electives</b>   | <b>16</b>        |
| Chosen from ACCT332, 455, 456, 467,<br>476, BSAD487, 497, 498                            |                  |
| <b>BBA core</b>  | <b>57</b>        |
| <b>BBA cognates</b>  | <b>8</b>         |
| <b>General Education</b>   | <b>69</b>        |
| not included above   |                  |
| <b>General electives</b>   | <b><u>16</u></b> |
| Only 6 of the 16 credits may be taken in<br>ACCT, BSAD, FNCE, and MKTG prefix<br>courses |                  |
| <b>Total credits for the BBA degree</b>  | <b>190</b>       |

professional conclusion to a tax problem. Prerequisite: ACCT365. Recommended: ACCT467/567.

**ACCT610**

**(4)**

Areas include planning, control, and financing current operations and longer-term capital commitments; management of cash flows; evaluation of income-producing property and expansion. Prerequisite: FNCE387.

**FNCE420 (4)**

***Applications in Corporate Finance***

Focuses on capital budgeting and long-term financing, including such related topics as leasing, mergers, and international investment and financing decisions. Detailed analysis of cash-flow estimation, risk evaluation, portfolio analysis, cost of capital, and capital structure decisions. Prerequisite: FNCE387.

**FNCE426 (4)**

***International Financial Management***

The financial management and maintenance of international enterprises. Short- and long-term capital sources and uses. Capital budgeting in changing foreign exchange conditions. Exchange exposure coverage, taxation impacts, and global-risk diversification. Prerequisites: BSAD265 and FNCE387.

**FNCE429 (4)**

***Portfolio Theory***

Theories and techniques for management of portfolios; emphasis on the portfolio manager's role in diversification and meeting investors' goals, and a review of empirical literature. Prerequisite: FNCE387.

**FNCE450 (4)**

***Advanced Finance***

Advanced study of the financial management of business firms. Emphasizes areas of major interest from both applied and theoretical points of view. Areas include capital budgeting, valuation, financial structure, mergers and acquisitions, and short-term asset management. Prerequisite: FNCE405.

**FNCE474 (4)**

***Estate Planning***

Introduction to the various tools of estate planning, including the purpose and use of wills, trusts, gifts, and life insurance. Stresses the role of the professional. Estate and gift tax consequences considered. Specific applications to non-profit organization development programs are made.

