

# Accounting

Major

Minor

Combined BS/MBA Option

	For Major	For Minor
Hours Required in FSU <i>Business</i> Common Body of Knowledge:	33	6
Hours Required in Accounting:	27	12
Economics Elective:	3	0
Hours Required in CBK Outside FSU <i>Business</i>	18-19	0
<b>Total Hours Required for Major/Minor</b>	<b>81-82</b>	<b>18</b>

## Summary of Requirements for Major/Minor in Accounting

Major

Minor

### Professors:

Bandura, R. Johnson,  
Middleton, Robinson  
(Chair), Shaffer-Wilson, D.  
Simmons

### Associate Professors:

Groer, Hollar, Ross

### Assistant Professor:

Bao

### Instructor:

Gilmore

- You must have at least a 2.0 grade point average in Accounting Department offerings in order to graduate.
- MBA courses for the combined BS in Accounting/MBA option may be completed at the Frostburg campus or at the University System of Maryland at Hagerstown.

### 1. FSU *Business* CBK:

(33 hours)

ACCT 211\* Financial Accounting  
ACCT 212\* Managerial Accounting  
BLAW 291\* Legal Environment of Business  
BUAD 300 Professional Development I  
MGMT 351\* Management of Organizations  
MGMT 355\* Operations Management  
MGMT 356\* Leadership & Human Behavior  
MKTG 361\* Principles of Marketing  
BUAD 400 Professional Development II  
MGMT 405\* Business Ethics and Social Responsibility  
FINA 476\* Financial Management  
MGMT 485\* Business Policy and Strategy

(6 hours)

ACCT 211\* Financial Accounting  
ACCT 212\* Managerial Accounting

### 2. CBK Courses Outside FSU *Business*:

(18-19 hours)

#### Communication Studies (3 hours)

CMST 102\* Introduction to Human Communication

#### Computer Science (3 hours)

COSC 100\* Introduction to Computer Science

#### Economics (6 hours)

ECON 201/211\* Principles of Economics (Macro) (*GEP Group D*)

ECON 202/212\* Principles of Economics (Micro)

#### Mathematics (6-7 hours)

MATH 106\* Algebra with Calculus for Business

or MATH 220\* Calculus for Applications I

or MATH 236\* Calculus I (*Core Skill 3*)

MATH 209/219\* Elements of Applied Probability  
and Statistics (*Core Skill 3*)

or MATH 380\* Introduction to Probability & Statistics

### 3. Distribution Within Department:

(24 hours)

ACCT 311\* Intermediate Accounting I  
ACCT 312\* Intermediate Accounting II  
ACCT 313\* Intermediate Accounting III  
ACCT 305\* Accounting Systems  
ACCT 315 Cost Accounting  
ACCT 325 Auditing  
ACCT 401 Advanced Financial Accounting  
ACCT 420 Tax

(6 hours)

ACCT 311\* Intermediate Accounting I  
ACCT 312\* Intermediate Accounting II

### 4. Elective Hours in Department:

(3 hours)

(6 hours)

From ACCT courses numbered higher than 300.

\*You must receive a grade of "C" or better for this course to count toward major or minor.

### 5. Economics Elective (3 hours)

Three hours from ECON courses numbered higher than 212

### Combined B.S. in Accounting/MBA Program

All CPA exam candidates in Maryland are required to have completed 150 hours of academic credit. This combined BS/MBA program will meet all educational requirements for CPA exam candidacy in Maryland. The combined BS/MBA program enables eligible students to complete FSU's B.S. in Accounting and MBA degree programs with 150 hours of academic credit. Separate pursuit of these degrees would require up to 168 hours of course work.

Graduates of FSU's accounting program who meet the eligibility requirements for the combined program will not have to complete the following FSU MBA courses:

- ACCT 540 Financial Accounting
- ACCT 546 Managerial Accounting
- BLAW 504 Political, Regulatory, and Legal Environment
- MGMT 501 Process and Production Management
- MGMT 502 Strategic Planning and Analysis
- MGMT 505 Business Ethics and Social Responsibility

Eligibility requirements for the combined BS/MBA:

- a) declared accounting major at FSU or FSU accounting graduate,
- b) a minimum score of 400 on the GMAT taken prior to the time of application,
- c) cumulative and major GPA of 2.5 or better at the time of application,
- d) approved application for admission to the 150-hour program to be submitted prior to the start of MBA classes.

### Summary of Requirements for Combined BS in ACCT/MBA Option

---

1. Complete all requirements for baccalaureate degree in accounting listed above (*120 hours*)
2. Apply for the combined BS/MBA program (*see eligibility requirements listed above*)
3. After acceptance, complete the following MBA courses: (*30 hours*)
  - BMIS 607 Management Information Systems
  - ECON 511 Economics for Managers
  - FINA 610 Financial Management
  - MGMT 510 The Leadership Process
  - MGMT 512 Management Decision Analysis
  - MGMT 542 Organizational Behavior
  - MGMT 620 Strategic Human Resource Management
  - MGMT 640 Marketing Management
  - MGMT 680 Strategic Integration
  - MGMT 690 Strategic Change Management

# Business Administration

Major

Minor

Concentrations in:

- finance
- general management
- human resource management
- integrated business
- marketing
- small business/entrepreneurship

Department of Management and Department of Marketing and Finance

Professors:

Hawk, Lyons, McClive, Plucinski, Poorsoltan, Rahman, Shah, Tootoonchi (*Chair, Management*), Wilkinson

Associate Professors:

Ashkeboussi, Ashley-Cotleur, McLellan, Shin, Singh

Assistant Professor:

Cheon, Chu, Harrell-Cook

Instructors:

Gaumer (*Chair, Department of Marketing and Finance*), Higgins, Offstein, Shore, Sigerstad

- All concentrations may be completed on the Frostburg campus. The concentrations in general management and integrated business may be completed at the University System of Maryland at Hagerstown.

	Major	Minor
Hours Required in FSU <i>Business</i> Common Body of Knowledge:	33	0
Hours Required in Concentration:	27	15
Hours Required in CBK Outside FSU <i>Business</i> :	18-19	6
<b>Total Hours Required for Major/Minor:</b>	<b>78-79</b>	<b>21</b>

## Summary of Requirements for Major/Minor in Business Administration

Major	Minor
<p><b>1. FSU <i>Business</i> CBK:</b> (33 hours)</p> <p>ACCT 211* Financial Accounting            ACCT 212* Managerial Accounting            BLAW 291* Legal Environment of Business            BUAD 300 Professional Development I            MGMT 351* Management of Organizations            MGMT 355* Operations Management            MGMT 356* Leadership &amp; Human Behavior            MKTG 361* Principles of Marketing            FINA 370* Corporate Finance            BUAD 400 Professional Development II            MGMT 405* Business Ethics &amp; Social Responsibility            MGMT 485* Business Policy and Strategy</p>	<p>(18 hours)</p> <p>ACCT 211 Financial Accounting            BUAD 100 Introduction to Business  <i>or</i> BLAW 291 Legal Environment of Business            MGMT 351 Management of Organizations            MKTG 361 Principles of Marketing            FINA 303 Principles of Finance  <i>or</i> FINA 370 Corporate Finance  <i>or</i> FINA 476 Financial Management            MGMT 356 Leadership &amp; Human Behavior  <i>or</i> BMIS 320 Adv. Computer Applications in Business</p>
<p><b>2. CBK Courses Outside FSU <i>Business</i>:</b> (18-19 hours)</p> <p><b>Communication Studies</b> (3 hours)            CMST 102* Introduction to Human Communication</p> <p><b>Computer Science</b> (3 hours)            COSC 100* Introduction to Computer Science</p> <p><b>Economics</b> (6 hours)            ECON 201/211* Principles of Economics (Macro) (GEP Group D)            ECON 202/212* Principles of Economics (Micro)</p> <p><b>Mathematics</b> (6-7 hours)            MATH 106* Algebra with Calculus for Business  <i>or</i> MATH 220* Calculus for Applications I  <i>or</i> MATH 236* Calculus I (Core Skill 3)            MATH 209/219* Elements of Applied Probability and Statistics (Core Skill 3)  <i>or</i> MATH 380* Introduction to Probability and Statistics</p>	<p>(3 hours)</p> <p>ECON 200 Basic Economics  <i>or</i> ECON 201/211 Principles of Economics (Macro) (GEP Group D)</p>
<p><b>3. Area of Concentration:</b> (27 hours)</p> <p><i>Majors must choose to concentrate in one of the following. Requirements for each are specified below:</i></p> <ul style="list-style-type: none"> <li>◆ Finance</li> <li>◆ General Management</li> <li>◆ Human Resource Management</li> <li>◆ Integrated Business</li> <li>◆ Marketing</li> <li>◆ Small Business/Entrepreneurship</li> </ul>	

\*You must receive a grade of C or better for this course to count toward major.

## Requirements for Concentration in Finance

- 1. Core Courses (51 - 52 hours):**  
Required of all majors in Business Administration.; listed above.
- 2. Required Courses in Concentration (12 hours):**  
FINA 375 Financial Institutions Management  
FINA 475 Securities Investment  
FINA 476 Financial Management  
FINA 479 Financial Policy
- 3. Elective Courses (15 hours):**  
*Three courses from among the following:*  
FINA 371 Insurance Planning and Risk Management  
FINA 373 Commercial Bank Management  
FINA 377 Retirement Income Planning  
FINA 381 Principles of Real Estate  
FINA 420 Entrepreneurial Finance  
FINA 470 International Financial Management  
  
*Two courses from among the following:*  
ACCT 311 Intermediate Accounting I  
ACCT 312 Intermediate Accounting II  
ACCT 420 Tax  
ECON 351 Intermediate Macro-Economics  
ECON 352 Intermediate Micro-Economics  
ECON 407 Business Cycles and Forecasting  
MATH 483 Theory of Interest  
MATH 484 Actuarial Mathematics I  
MATH 485 Actuarial Mathematics II

## Requirements for Concentration in General Management

- 1. Core Courses (51- 52 hours):**  
Required of all majors in Business Administration; listed above.
- 2. Required courses in Concentration (15 hours):**  
BMIS 320 Advanced Computer Applications in Business  
BUAD 330 International Business  
MGMT 357 Human Resources Management  
MGMT 359 Quality Management  
ACCT 315 Cost Accounting  
    *or* ECON 305 Managerial Economics  
    *or* FINA 476 Financial Management
- 3. Elective Courses (12 hours):**  
*Four from among the following:*  
*Any ACCT, ECON, MGMT, MKTG or FINA courses numbered 300 and above not used to meet CBK or concentration requirements*  
CMST 300 Interpersonal Communication  
    *or* CMST 322 Presentational Communication  
    *or* CMST 335 Organizational Communication

## Requirements for Concentration in Human Resource Management

- 1. Core Courses (51 - 52 hours):**  
Required of all majors in Business Administration; listed above.
- 2. Required courses in Concentration (18 hours):**  
BMIS 320 Advanced Computer Applications in Business  
BUAD 330 International Business  
MGMT 357 Human Resources Management  
MGMT 452 Staffing and Development  
MGMT 456 Compensation Management  
MGMT 457 Labor Relations
- 3. Elective Courses (9 hours):**  
*Three from among the following:*  
*Any ACCT, ECON, MGMT, MKTG or FINA courses numbered 300 and above not used to meet CBK or concentration requirements*  
CMST 300 Interpersonal Communication  
    *or* CMST 322 Presentational Communication  
    *or* CMST 335 Organizational Communication

## Requirements for Concentration in Integrated Business

- 1. Core Courses (51 - 52 hours):**  
Required of all majors in Business Administration; listed above.
- 2. Required Courses in Concentration (6 hours):**  
BMIS 320\* Advanced Computer Applications in Business  
BUAD 330 International Business
- 3. Elective courses in Concentration (21 hours):**  
*Choose seven courses from the following, with at least two courses from a minimum of three disciplines:*  
**Accounting**  
ACCT 311\*Intermediate Accounting I  
ACCT 315 Cost Accounting *or* ACCT 325 Auditing  
ACCT 420 Tax  
**Economics**  
ECON 305 Managerial Economics  
ECON 306 Money and Banking  
ECON 307 Government, Business, and Public Policy  
**Finance**  
FINA 375 Financial Institutions Management  
FINA 420 Entrepreneurial Finance  
FINA 475 Securities Investment  
**Management**  
MGMT 357 Human Resources Management  
MGMT 359 Quality Management  
MGMT 415 New Business Ventures  
**Marketing**  
MKTG 363 Advertising  
MKTG 365 Principles of Selling  
MKTG 366 Consumer Behavior

*\*You must receive a grade of C or better for this course to count toward major.*

## Requirements for Concentration in Marketing

---

### 1. Core Courses (51 - 52 hours):

Required of all majors in Business Administration; listed above.

### 2. Required Courses in Concentration (15 hours):

MKTG 363 Advertising  
 MKTG 366 Consumer Behavior  
 MKTG 462 Marketing Research  
 MKTG 465 Marketing Strategies  
 MKTG 469 Marketing Plans Development

### 3. Elective Courses (12 hours):

*Four (including at least two MKTG) from among the following:*

MKTG 364 Retail Management  
 MKTG 365 Principles of Selling  
 MKTG 460 International Marketing  
 MKTG 466 Services Marketing  
 MKTG 467 Internet Marketing  
 ECON 460 Econometrics  
 GEOG 410 Locational Analysis  
 MATH 481 Applied Regression Analysis  
 SOCI 310 Statistics for Social Science  
 MGMT 359 Quality Management  
     *or* BMIS 320 Advanced Computer Applications in Business  
     *or* MGMT 415 New Business Ventures  
     *or* ACCT 315 Cost Accounting  
     *or* CMST 322 Presentational Analysis

## Requirements for Concentration in Small Business/Entrepreneurship

---

### 1. Core Courses (51- 52 hours):

Required of all majors in Business Administration; listed above.

### 2. Required Courses in Concentration (21 hours):

BMIS 320 Advanced Computer Applications in Business  
 BUAD 330 International Business  
 MGMT 315 New Business Ventures  
 MGMT 357 Human Resources Management  
 MGMT 425 Entrepreneurial Business Plan  
 FINA 420 Entrepreneurial Finance  
 MKTG 366 Consumer Behavior

### 3. Elective Courses (6 hours):

*Two from among the following:*

Any ACCT, ECON, MGMT, MKTG or FINA courses numbered 300 and above not used to meet CBK  
 or concentration requirements  
 CMST 300 Interpersonal Communication  
     *or* CMST 322 Presentational Communication  
     *or* CMST 335 Organizational Communication

# Economics

Major

Business Concentration

	For Major
Hours Required in FSUBusiness Common Body of Knowledge:	33
Hours Required in Economics:	27
Hours Required in CBK Outside FSUBusiness:	18-21
<b>Total Hours Required for Major:</b>	<b>78-81</b>

## Requirements for Major in Economics with Concentration in Business Economics

### Professors:

Dalton, Mizak, Neral

### Associate Professor:

Stair

### Assistant Professors:

Anderson, Kiriazis (*Chair*),

Rossi

- The Concentration in Business Economics is recommended for students who intend to seek employment in the private sector and/or pursue graduate study in business.

### 1. FSUBusiness CBK:

(33 hours)

ACCT 211\* Principles of Accounting  
 ACCT 212\* Managerial Accounting  
 BLAW 291\* Legal Environment of Business  
 BUAD 300 Professional Development I  
 MGMT 351\* Management of Organizations  
 MGMT 355\* Operations Management  
 MGMT 356\* Leadership & Human Behavior  
 MKTG 361\* Principles of Marketing  
 FINA 370\* Corporate Finance  
 BUAD 400 Professional Development II  
 MGMT 405\* Business Ethics and Social Responsibility  
 MGMT 485\* Business Policy and Strategy

### 2. CBK Courses Outside FSUBusiness:

(18-21 hours)

#### Economics (6 hours)

ECON 201/211\* Principles of Economics (Macro) (*GEP Group D*)

ECON 202/212\* Principles of Economics (Micro)

#### Communication Studies (3 hours)

CMST 102\* Introduction to Human Communication

#### Computer Science (3 hours)

COSC 100\* Introduction to Computer Science

#### Mathematics (6 - 9 hours)

MATH 106\* Algebra with Calculus for Business **and** ECON 450\* Quantitative Economics

or MATH 220\* Calculus for Applications I

or MATH 236\* Calculus I (*Core Skill 3*)

MATH 209/219\* Elements of Applied Probability and Statistics (*Core Skill 3*)

or MATH 380\* Introduction to Probability and Statistics

### 3. Area of Concentration: (27 hours)

ECON 351\* Intermediate Macro-Economics

ECON 352\* Intermediate Micro-Economics

ECON 305 Managerial Economics

ECON 400 International Trade

or ECON 401 International Finance

ECON 407 Business Cycles and Forecasting

or ECON 460 Introduction to Econometrics

ECON 491\* Seminar in Economics

*Select three of the following courses:*

ECON 301 Labor Economics

ECON 306 Money and Banking

ECON 307 Government, Business, and Public Policy

ECON 408 Urban and Regional Economics

ECON 492 Internship Research Paper

ECON 494 Field Experience in Economics

\* Note: You must receive a grade of C or better for this course to count toward the major.

# Economics

## Major

Concentrations in

- public policy economics
- quantitative economics

## Minor

### Professors:

Dalton, Mizak, Neral

### Associate Professor:

Stair

### Assistant Professors:

Anderson, Kiriazis (Chair), Rossi

- All economics majors other than those with a business economics concentration must complete a common core curriculum. Students may major in economics without pursuing a specialized concentration or they may pursue a concentration in Business Economics, Public Policy Economics or Quantitative Economics.

- The economics major without specialized concentration is appropriate for students with a social science perspective. It provides excellent preparation for entry-level employment in the private or public sectors, as well as for law school or graduate school.

- The Concentration in Public Policy Economics is recommended for students who intend to seek employment in government or with other policy-oriented organizations.

- The Concentration in Quantitative Economics is recommended for students who intend to seek employment in economic consulting or forecasting and/or pursue graduate study in economics.

- A concentration in International Economics is available in the International Studies Major.

	For Major			For Minor
	No Concentration	Public Policy Conc.	Quantitative Conc.	
Hours Required in Economics:	33-36	39-42	27-36	18
Hours Required in Other Departments:	6	6	10-19	6
<b>Total Hours Required:</b>	<b>39-42</b>	<b>45-48</b>	<b>46</b>	<b>24</b>

## Summary of Requirements for Major/Minor in Economics

	Major	Minor
<b>1. Required Core Courses in Economics:</b> <i>(15 hours)</i>	ECON 201/211* Principles of Econ. (Macro) <i>(GEP Group D)</i>	<i>(12 hours)</i> ECON 201/211* Principles of Econ. (Macro) <i>(GEP Group D)</i>
	ECON 202/212* Principles of Econ. (Micro)	ECON 202/212* Principles of Econ. (Micro)
	ECON 351* Intermediate Macro-Economics	ECON 351* Intermediate Macro-Economics
	ECON 352* Intermediate Micro-Economics	ECON 352* Intermediate Micro-Economics
	ECON 491* Seminar in Economics	
<b>2. Required Core Courses in Other Departments:</b> <i>(3 hours)</i>	MATH 209/219* Elements of Applied Probability and Statistics <i>(Core Skill 3)</i>	<i>(3 hours)</i> MATH 209/219* Elements of Applied Probability and Statistics <i>(Core Skill 3)</i>
<b>3. Other Courses:</b> <i>(21-45 hours)</i>	<i>Majors must choose from among the major in economics without specialized concentration, the public policy economics concentration or the quantitative economics concentration.</i>	<i>(9-10 hours)</i> MATH 236* Calculus I <i>(Core Skill 3)</i> or MATH 220* Calculus for Applications I or MATH 106* Algebra with Calculus for Business  <i>Minors must also complete at least 6 additional credit hours in economics (excluding ECON 495) at the 300 or 400 level.</i>

## Requirements for Major in Economics

without specialized concentration

- 1. Core Courses: (18 hours)**  
Required of Economics majors; listed above.
- 2. Other Economics Courses: (18 hours)**  
ECON 300 History of Economic Thought  
*Students must also complete 15 additional elective credit hours in economics (excluding ECON 495) at the 300 or 400 level, of which at least 6 hours must be at the 400 level.*
- 3. Courses in Other Departments: (3-6 hours)**  
MATH 236\* Calculus I *(Core Skill 3)*  
or MATH 220\* Calculus for Applications I  
or MATH 106\* Algebra with Calculus for Business and ECON 450\* Quantitative Economics\*

\* Note: You must receive a grade of C or better for this course to count toward the major/minor.

+ Note: If this option is selected, ECON 450 may not be used to satisfy an Economics elective.

### Requirements for Major in Economics with Concentration in Quantitative Economics

---

**1. Core Courses: (18 hours)**

Required of Economics majors; listed above.

**2. Other Economics Courses: (21 hours)**

ECON 300 History of Economic Thought  
*or* ECON 303 American Economic History  
 ECON 407 Business Cycles and Forecasting  
 ECON 450 Quantitative Economics  
 ECON 460 Introduction to Econometrics

*Students must also complete at least 9 additional elective credit hours in economics (excluding ECON 495) or Mathematics (excluding MATH 495) at the 300 or 400 level.*

**3. Courses in Other Departments: (7 hours)**

MATH 236\* Calculus I (*Core Skill 3*)  
 MATH 350 Matrix Algebra

### Requirements for Major in Economics with Concentration in Public Policy Economics

---

**1. Core Courses: (18 hours)**

Required of Economics majors; listed above.

**2. Other Economics Courses: (24 hours)**

ECON 307 Government, Business, and Public Policy  
 ECON 404 Public Sector Economics  
 ECON 300 History of Economic Thought  
*or* ECON 303 American Economic History  
 ECON 309 Comparative Economic Systems  
*or* ECON 405 Economics of Developing Countries

*Select four of the following courses:*

ECON 301 Labor Economics  
 ECON 306 Money and Banking  
 ECON 400 International Trade  
 ECON 401 International Finance  
 ECON 407 Business Cycles and Forecasting  
 ECON 408 Urban and Regional Economics  
 ECON 410 Resource and Environmental Economics  
 ECON 460 Introduction to Econometrics  
 ECON 492 Internship Research Paper  
 ECON 494 Field Experience in Economics

**3. Courses in Other Departments: (3-6 hours)**

MATH 236\* Calculus I (*Core Skill 3*)  
*or* MATH 220\* Calculus for Applications I  
*or* MATH 106\* Algebra with Calculus of Business  
*and* ECON 450\* Quantitative Economics