

BUSINESS ADMINISTRATION

USAO's bachelor of science degree in Business Administration combines the practical procedure of the discipline with the people-oriented aspect of the liberal arts. Business students here find an emphasis on such areas as effective evaluation of factual information, working efficiently with others, the promotion of moral and ethical values within the business community, and sound and creative decision making. Teacher certification is available as an option.

As an alternative to the B.S. degree, students may pursue a short course in business to prepare for office positions. USAO offers a one-year certificate program (40 credit hours) and a two-year certificate program (64 credit hours). The training is designed to enable students to become general office workers, typists, stenographers, secretaries, and bookkeepers. After completing the certificate requirements, students may transfer to a degree program. All degree requirements must be satisfied.

Students majoring in Business Administration must earn a minimum grade of "C" point average of 2.5 in their major area.

Bachelor of Science in Business Administration (48 hours total)

Required Business Core (33 hours):

<i>Course</i>	<i>Title</i>	<i>Hours Required</i>
ACCT 2103	Principles of Accounting I	3
ACCT 2203	Principles of Accounting II	3
BADM 1503	Introduction to Business	3
BADM 3103	Business Law I	3
BADM 3223	Business Communication	3
BADM 3243	Principles of Marketing	3
BADM 3483	Principles of Finance	3
ECON 2113	Principle of Economics I	3
ECON 2123	Principle of Economics II	3
MGMT 3253	Principles of Management	3
MATH 2203	Elementary Statistics	3

Plus 15 hours of Business electives to be selected with approval of advisor
Courses from accounting, general business, and/or management

Bachelor of Science in Business Administration/ Teacher Certification

This program qualifies individuals to obtain an Oklahoma teaching certificate and teach business education in grades 6-12. For a program checklist for teacher certification in business administration, students should consult the business education advisor.

Required Professional Education Core (34 hours)

Required Business Core (47 hours):

<i>Course</i>	<i>Title</i>	<i>Hours Required</i>
ACCT 2103	Principles of Accounting I	3
ACCT 2203	Principles of Accounting II	3
BADM 1013	Business Math	3
BADM 1503	Introduction to Business	3
BADM 2103	Computer Technology Systems	3
BADM 3013	Advanced Computer Technology Systems	3
BADM 3103	Business Law I	3
BADM 3223	Business Communication	3
BADM 3243	Principles of Marketing	3
BADM 3253	Principles of Management	3
BADM 3363	Administrative Resource Development	3
BADM 3483	Principles of Finance	3

ECON 1003	Economics in Life	3
ECON 2113	Principles of Economics I	3
ECON 2123	Principles of Economics II	3
MGMT 2002	Records Management	2

Minor in Business Administration

18 hours to be selected with approval of discipline chair; minor not available to business majors

COURSE LISTINGS in ACCOUNTING (ACCT)

- 2103 PRINCIPLES OF ACCOUNTING I
Study of fundamental concepts of accounting, including accounting principles, compilation and analysis of basic financial statements, and analysis and accounting techniques related to individual financial statement items. 3 hours.
- 2203 PRINCIPLES OF ACCOUNTING II
Continuation of study of fundamental concepts of accounting, with introduction to corporate and partnership accounting; emphasis on managerial accounting and the analytical and decision-making aspects of accounting. 3 hours. Prerequisites: ACCT 2103.
- 2880 SPECIAL TOPICS
Special topics in accounting. 1-4 hours (may be repeated for total of 6 hours).
- 2900 WORKSHOP
Guided study in accounting under faculty supervision; topics and methods of instruction may vary. 1-4 hours (may be repeated for total of 6 hours with change in title and topic).
- 2990 TUTORIAL
Independent study in accounting under faculty supervision. 1-4 hours (may be repeated for total of 9 hours with change in title and content).
- 3323 GOVERNMENTAL ACCOUNTING
Characteristics of governmental and nonprofit organizations at various levels. Budgetary accounts, revenue collections, fund concepts, financial reports, types of funds, and new concepts in reporting. 3 hours. Prerequisites: ACCT 2103 and ACCT 2203.
- 3453 INCOME TAX ACCOUNTING I
Individual income taxations, returns, rates, exceptions, excludible and includible income, basis, capital gains and losses, deductions for adjusted gross income, itemized deductions, standard deductions and other areas of individual taxation. 3 hours. Prerequisites: ACCT 4103 and ACCT 4113.
- 4103 INTERMEDIATE ACCOUNTING I
Financial statements; problems involved in the measurement of business and periodic progress; contemporary accounting problems. 3 hours. Prerequisite: ACCT 2203.
- 4113 INTERMEDIATE ACCOUNTING II
Continuation of ACCT 4103. 3 hours. Prerequisite: ACCT 4103.
- 4223 COST ACCOUNTING
Basic principles of process and job lot cost accounting. 3 hours. Prerequisite: ACCT 2203.
- 4343 ADVANCED ACCOUNTING I
Partnerships and joint ventures; installment sales; consignments; consolidated financial statements. 3 hours. Prerequisite: ACCT 4113.

- 4353 **ADVANCED ACCOUNTING II**
Price-level changes; statements of affairs; receiverships, estates, and trusts; government accounting. 3 hours.
Prerequisite: ACCT 4113.
- 4363 **ADVANCED ACCOUNTING THEORY**
Concepts and procedures of financial accounting stated in releases of American Institute of Certified Public Accountants, American Accounting Association, and Securities and Exchange Commission. 3 hours.
Prerequisites: ACCT 4343 and ACCT 4353.
- 4443 **AUDITING**
Standards and procedures, professional ethics, legal responsibilities, and audit programs and reports. 3 hours.
Prerequisite: ACCT 4113.
- 4453 **INCOME TAX ACCOUNTING II**
Study of advanced taxation problems; special emphasis on partnership and corporation returns, inventories; theory of taxation; installment sales; declarations; assessments; refunds. 3 hours. Prerequisites: ACCT 4103 or ACCT 4113.
- 4880 **SPECIAL TOPICS**
Special topics in accounting. 1-4 hours (may be repeated for total of 6 hours).
- 4900 **WORKSHOP**
Guided study in accounting under faculty supervision; topics and methods of instruction may vary. 1-4 hours (may be repeated for total of 6 hours with change in title and topic).
- 4990 **TUTORIAL**
Independent study in accounting under faculty supervision. 1-4 hours (may be repeated for total of 9 hours with change in title and content).

COURSE LISTINGS in GENERAL BUSINESS (BADM)

- 1013 **BUSINESS MATHEMATICS**
Practical application of principles of mathematics to various phases of business, common and decimal fractions, cash and trade discounts, simple and compound interest, bank discount, and cost of credit. Elective credit only. 3 hours.
- 1503 **INTRODUCTION TO BUSINESS**
Identification of role of business in modern society, including analysis of specialized fields within business organizations and overall picture of business operations; first course for business majors and also provides understanding of modern American business for non-business majors. 3 hours.
- 2103 **COMPUTER TECHNOLOGY SYSTEMS**
Learning the use of various software programs, including word processing, spreadsheet and desktop publishing. 3 hours. Prerequisite: keyboarding skills.
- 2880 **SPECIAL TOPICS**
Special topics in business administration. 1-4 hours (may be repeated for total of 6 hours).
- 2900 **WORKSHOP**
Guided study in business administration under faculty supervision; varied topics and methods of instruction. 1-4 hours (may be repeated for total of 6 hours with change in title and topic).

- 2990 TUTORIAL
Independent study in business administration under faculty supervision. 1-4 hours (may be repeated for total of 9 hours with change in title and content).
- 3013 ADVANCED COMPUTER TECHNOLOGY SYSTEMS
Continuation of BADM 2103. 3 hours. Prerequisite: BADM 2103 or equivalent.
- 3103 BUSINESS LAW I
Contracts, negotiable instruments, agencies, suretyship, insurance, sales, partnerships, corporations, property. 3 hours.
- 3113 BUSINESS LAW II
Continuation of BADM 3103. 3 hours.
- 3223 BUSINESS COMMUNICATION
Psychology of communication, functional writing and speaking, emphasis on management policies and practices which lead to effective communication. 3 hours. Prerequisites: IDS 1113 (Writing I) and IDS 1213 (Writing II).
- 3243 PRINCIPLES OF MARKETING
Current practices and structure of the market; analysis of marketing functions, institutions, pricing, demand creation, costs and marketing legislation. 3 hours. Prerequisites: ACCT 2103, ACCT 2203, ECON 2113, and ECON 2123.
- 3253 PRINCIPLES OF INSURANCE
Types of policies available and protection offered. 3 hours.
- 3363 ADMINISTRATIVE RESOURCE DEVELOPMENT
Organization and control of office environment, management of mid-level office and leadership involved in working with people, ergonomics, and equipping an office. 3 hours.
- 3383 REAL ESTATE PRINCIPLES
Fundamentals of real estate: contracts, deeds, leases, abstracts, options, liens, management, appraisal, and taxes. 3 hours.
- 3483 PRINCIPLES OF FINANCE
Identification, analysis, and solution of problems in finance; nature and investment merits of corporate bonds; preferred stocks and common stocks. 3 hours.
- 4333 SEMINAR
A course offering senior business majors an opportunity to engage in research or advanced study of problems of mutual interest to members of class. 3 hours.
- 4453 BUSINESS ETHICS
This course provides a general overview of contemporary and historical theories of ethics. Understanding that social responsibility as opposed to legal responsibility involves a voluntary response from an organization that is above and beyond what is specified by law. Conflicting obligations, feelings, and opinions that people often face in personal and professional situations will be explored using a case study format. 3 hours. Prerequisite: junior or senior standing.
- 4763 METHODS OF TEACHING BUSINESS SUBJECTS
Curriculum, lesson planning, classroom procedures. 3 hours (education credit only). Prerequisite: admission to Teacher Education.
- 4880 SPECIAL TOPICS
Special topics in business administration. 1-4 hours (may be repeated for total of 6 hours).

- 4900 **WORKSHOP**
Treatment of related topics and problems in business administration. 1-6 hours (may be repeated for total of 9 hours with change in title and content).
- 4990 **TUTORIAL**
Independent study in business administration under faculty supervision. 1-4 hours (may be repeated for total of 9 hours with change in title and content).

COURSE LISTINGS in MANAGEMENT (MGMT)

- 2002 **RECORDS MANAGEMENT**
Collecting, controlling, storing and retrieving records; records management; how to establish records management system. 2 hours.
- 2900 **WORKSHOP**
Guided study in management under faculty supervision; various topics and methods of instruction. 1-4 hours (may be repeated for total of 6 hours with change in title and topic).
- 2990 **TUTORIAL**
Independent study in management under faculty supervision. 1-4 hours (may be repeated for total of 9 hours with change in title and content).
- 3233 **MANAGEMENT COMMUNICATION**
Methods of research in report writing; nonverbal communication; techniques of listening; using visual aids for improved communication; oral reporting; applying general semantics to improve management communication. 3 hours. Prerequisite: BADM 3223.
- 3253 **PRINCIPLES OF MANAGEMENT**
Policies, forms of organization, and techniques as applied in successful business organizations and management. 3 hours.
- 3343 **PRODUCTION MANAGEMENT**
Study of basic production and inventory planning concepts; forecasting demand; material requirements planning; economical order quantity; PERT and CPM; linear programming; Monte Carlo simulation. 3 hours. Prerequisites: ACCT 2103, ACCT 2203, ECON 2113, ECON 2123, and MGMT 3253.
- 3373 **HUMAN RESOURCE MANAGEMENT**
Fundamental functions of human resource management; relationship between personnel management and organizations; emerging role of personnel administration in development of strategic policy for organizations. 3 hours. Prerequisite: MGMT 3253.
- 3383 **ORGANIZATIONAL BEHAVIOR**
Organizations and human behavior controversy in organizational theory and the study of human behavior; motivation, perception, nature-nurturing, learning and culture; selected styles of management rooted in behavioral sciences. 3 hours. Prerequisites: MGMT 3253 and MGMT 3373.
- 3393 **SMALL BUSINESS ORGANIZATION AND MANAGEMENT**
Essentials of organization and management, production and marketing, purchasing and collections, financial management and management systems, accounting and taxation, and insurance and legal problems. 3 hours.
- 4353 **MANAGERIAL STRATEGY**
Implementing and formulating basic business strategy; analytic approach to strategic decisions using practical examples of problems firms face or will face given current environmental trends. 3 hours. Prerequisites: all business core courses *and* senior standing.

4880 SPECIAL TOPICS

Special topics in management. 1-4 hours (may be repeated for total of 6 hours).

4900 WORKSHOP

Guided study in management under faculty supervision; various topics and methods of instruction. 1-4 hours (may be repeated for total of 6 hours with change in title and topic).

4990 TUTORIAL

Independent study in management under faculty supervision. 1-4 hours (may be repeated for total of 9 hours with change in title and content).