# School of Business

Jeffrey A. Mello, Dean

Undergraduate Degree Programs

**Major** **Degree** **Concentration**

Accounting (p. 173) B.S.

Computer Information Systems (p. 175) B.S.

Economics (p. 176) B.A.

Finance (p. 177) B.S.

Health Care Administration (p. 178) B.S.

Management (p. 181) B.S. General Management

 B.S. Human Resource Management

 B.S. Operations Management

Marketing (p. 183) B.S.

Note: Minors are offered in all the degree programs listed above, as well as a Data Science Minor (see details under Computer Information Systems (p. 175)). Honors programs are also offered in these degree programs, except for health care administration.

– PLEASE NOTE –

All undergraduate full-degree programs require the completion of at least 120 credit hours, including (1) General Education requirements, (2) the College Writing Requirement, (3) the College Mathematics Competency, and (4) the course requirements listed under each program. For more details on graduation requirements, see Academic Policies and Requirements (p. 22).

Graduate Degree Programs

**Major** **Degree** **Concentration**

Health Care Administration (p. 179) M.S.

Operations Management (p. 182) M.S.

Professional Accountancy (p. 173) M.P.Ac. Accounting
 M.P.Ac. Personal Financial Planning

General Information

The School of Business houses three departments: (1) the Department of Accounting and Computer Information Systems, (2) the Department of Economics and Finance, and (3) the Department of Management and Marketing. The school also houses and coordinates the health care administration major.

Writing Requirement

A graded writing assignment is required in **every** course.

Suggested Sequence of Courses

Majors in the School of Business are designed primarily for upper-division students. Entering students should plan to complete their General Education Core and Distribution Requirements during their first two years. These courses provide excellent and necessary preparation for the major and its requirements.

In the first year, students may not take courses in the departments (except ECON 200, ECON 214, and ECON 215) but are strongly encouraged to complete MATH 177 and, for majors that require it, MATH 238.

Students entering their second year may enroll in a variety of required courses at the 200-level, including introductory courses in their major.

In the third year, students with junior standing and with 60 credit hours or more may enroll in 300-level courses in the School of Business. Students with 45 credit hours or more may enroll in FIN 301, MGT 201, and MKT 201. At this time, students begin to take courses to fulfill the requirements of their major.

Retention Requirements

1. Satisfactory completion (passing grade) of the college writing requirement.

2. A minimum cumulative grade point average of 2.00.

3. Students majoring in accounting, computer information systems, management, and marketing must achieve satisfactory completion of ACCT 201, 202; CIS 251; ECON 214, 215; and MATH 177 and MATH 248.

4. Students majoring in health care administration must have a minimum cumulative grade point average of 2.00 in all courses in the major.

The appropriate department within the School of Business, in cooperation with the Records Office, will monitor the standards for all declared majors and notify those students who fail to meet the requirements. The appropriate department within the School of Business will also establish and maintain an Appeals Committee to receive, review, and determine the outcome of petitions by students for retention under extenuating circumstances. Preregistration course reservations will be canceled for any student who has been notified that he or she no longer meets the retention standards.

Professional Accountancy M.P.AC.

Learning Goals (p. 353)

**Department of Accounting and Computer Information Systems**
**Department Chair:** Lisa Bain
**Director: Sean Cote**
**Professional Accountancy Program Faculty: Professor** Schweikart; **Associate Professors** Church, Filipek, Haser; **Assistant Professor** Cote, Margarida, Weiss

Admission Requirements

1. Completed application form accompanied by a $50 nonrefundable application fee.

2. A bachelor’s degree from an accredited college or university.

3. Two courses in principles of accounting or equivalent.

4. Official transcripts of all undergraduate and graduate records.

5. Completion of the Graduate Management Admissions Test (GMAT), unless the applicant is a CPA or has passed a state bar examination. Applicants will also be exempt from the GMAT if they have earned a B.S. degree in accounting from Rhode Island College or the University of Rhode Island, with a 3.00 grade point average in their major.

Course Requirements — Concentration in Accounting

Courses

Foundations Component

|  |  |  |  |
| --- | --- | --- | --- |
| ACCT 510 | Advanced AIS: Systems Modeling | 3 | As needed |
| ACCT 553 | Advanced Governmental and Nonprofit Accounting | 3 | As needed |
| ACCT 561 | Advanced Topics in Auditing and Fraud | 3 | As needed |
| ACCT548 | Controllership | 3 | As needed |
| ACCT549 | Advanced Topics in Cost Management | 3 | As needed |
|  |  |  |  |

Electives

|  |  |  |  |
| --- | --- | --- | --- |
|  | 15CREDIT HOURS OF COURSES at the graduate level in accounting | 15 |  |
|  |  |  |  |
|  |  |  |  |

Total Credit Hours: 30

Course Requirements — Concentration in Personal Financial Planning

Courses

Foundations Component

|  |  |  |  |
| --- | --- | --- | --- |
| ACCT 661 | Financial Planning Capstone Course | 3 | Sp |
| ACCT 533 | Fundamentals of Financial Planning | 3 | F |
|  | -And- |  |  |
| ACCT 535 | Tax Issues for Corporations and Shareholders | 3 | As needed |
|  | -Or- |  |  |
| ACCT 543 | Personal Income Tax Planning | 3 | Sp |

Electives

|  |  |  |  |
| --- | --- | --- | --- |
|  | TWENTY-ONE CREDIT HOURS OF COURSES at the graduate level appropriate to career plans. | 21 |  |

Total Credit Hours: 30

# Courses

## ACCT - Accounting

ACCT 510 - Advanced AIS: Systems Modeling (3)

Students model, analyze, and evaluate accounting information systems intended to support management control and decision making. Focus is on determining user requirements, communicating results, and effective decision support.

Prerequisite: Graduate status and consent of instructor.

Offered: As needed.

ACCT 533 - Fundamentals of Financial Planning (3)

Emphasis is on goal setting, cash budgeting, insurance needs, retirement planning, tax planning, and estate planning within the context of the client's goals.

Prerequisite: Graduate status and consent of instructor.

Offered: Fall.

ACCT 535 - Tax Issues for Corporations and Shareholders (3)

Tax implications related to stock ownership are reviewed in a variety of corporate environments. Focus is on dividend distribution policy, the rights and risks of stock ownership, and the use of stock ownership for financial planning purposes.

Prerequisite: Graduate status and ACCT 533 or consent of instructor.

Offered: As needed.

ACCT 537 - Legal and Tax Issues of Marriage, Separation, and Divorce (3)

Issues related to prenuptial planning, marriage breakdown, separation, and divorce are considered. Focus is on the state and federal tax aspects of separation, divorce, and child care.

Prerequisite: Graduate status and consent of instructor.

Offered: As needed.

ACCT 543 - Personal Income Tax Planning (3)

Students examine the role of state and federal tax regulations in creating a successful financial plan for the client. Emphasis is on developing strategies that minimize the tax burden on the client through proper planning.

Prerequisite: Graduate status and consent of instructor.

Offered: Spring.

ACCT 548 - Controllership (3)

Students examine the role of the chief accounting officer of an organization within the contemporary business environment. Also explored are the responsibilities and duties of the controller as strategic information officer.

Prerequisite: Graduate status and consent of instructor.

Offered: As needed.

ACCT 549 - Advanced Topics in Cost Management (3)

Emerging topics and techniques in cost management are discussed, along with the issues involved with implementation. Topics include activity-based costing, total quality management, the survival triplet, and just-in-time.

Prerequisite: Graduate status and consent of instructor.

Offered: As needed.

**Delete Course ACCT 552**

DELETE ACCT 553

ACCT 554 - Estate Planning (3)

Students examine the role of state and federal tax codes when advising clients about the ultimate preservation of their estate. The client's legal, marital, and medical situation is incorporated into an action plan to achieve the goals of the client.

Prerequisite: Graduate status and consent of instructor.

Offered: Alternate years.

ACCT 555 - Retirement Planning and Employee Benefits (3)

This course explores the role of the financial planner in advising clients as to employee retirement plan selection, individual retirement planning concerns, and other retirement issues. Emphasis is on achieving an optimal retirement plan.

Prerequisite: Graduate status and ACCT 443 or consent of instructor.

Offered: As needed.

**ACCT 561 – Advanced Topics in Auditing and Fraud (3)**

This course will provide students with an advanced understanding of auditing topics. Students will learn through case analysis, text book readings, and related current world topics.

Prerequisite: Auditing 441 or consent of instructor

Offered: As needed

**ACCT 553 – Advanced Governmental and Nonprofit Accounting (3)**

This course will provide students with a solid understanding of Non-Profit and Government Accounting. Students will learn how to understand general purpose financial statements of non-profit and government entities.

Offered: As needed

**ACCT 572 – Advanced Topics in Financial Reporting (3)**

This course will provide students will an advanced understanding of financial reporting topics. Students will learn about FASB standards and how they apply to upper management financial reporting decisions.

Prerequisite: Intermediate Accounting course work

Offered: As needed

ACCT 661 - Financial Planning Capstone Course (3)

This course integrates all previous personal financial planning courses on client advising and strategy. Students should take this course just prior to completion of the PFP program.

Prerequisite: Graduate status, consent of instructor and advanced standing in the program.

Offered: Spring.