
ACCOUNTING AND FINANCE

FACULTY

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- Assistant
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Department Telephone Number: (508) 531-1395

Web site: www.bridgew.edu/depts/acctfin/

DEGREE PROGRAMS:

- BS in Accounting and Finance Concentrations: Accounting, Finance
- Master of Science in Management (MSM) Concentrations: Accounting, Marketing, Organizational Development, Technology Management

UNDERGRADUATE MINOR

- Accounting and Finance

UNDERGRADUATE PROGRAMS

BACHELOR OF SCIENCE IN ACCOUNTING AND FINANCE

ACCOUNTING CONCENTRATION

The accounting concentration prepares students for a variety of positions leading to management level careers in corporate and public accounting, auditing and taxation. This concentration also assists in preparing students for the Certified Public Accountant (CPA) exam or the Certified Management Accounting (CMA) exam.

Note: The Massachusetts Board of Accountancy is changing the educational requirements to sit for the Uniform CPA examination in Massachusetts. Accordingly, this may result in changes within our accounting curriculum.

FINANCE CONCENTRATION

The finance concentration prepares students for positions in banking, investments, financial planning,

cash management and international finance in both public and private institutions. This concentration also assists in preparing students for professional certifications such as the Certified Financial Planner (CFP) or Chartered Financial Analyst (CFA).

Grade Policy for Accounting and Finance Concentrations

No more than two grades lower than C- in a required Accounting and Finance course (AF prefix) will be applied toward fulfillment of the requirements for the Accounting and Finance major. This policy applies to students accepted for matriculation as freshmen or as transfer students enrolled for the Fall 2002 semester or thereafter. Students who receive more than two Ds or Fs in courses may continue as Accounting and Finance majors but must retake a sufficient number of the required courses in which the Ds or Fs were earned and earn a grade of C- or higher, so that no more than a total of two "AF" prefix required courses, with grades below C- will be counted towards fulfillment of the requirements in the Accounting and Finance major.

ACCOUNTING CONCENTRATION

AF 240 Accounting I
AF 241 Accounting II
AF 305 Business Law I
AF 340 Intermediate Accounting I
AF 341 Intermediate Accounting II
AF 385 Managerial Finance
AF 406 Business Law II
AF 430 Cost Accounting I
AF 445 Auditing
AF 460 Advanced Accounting I
AF 466 Federal Income Taxation I
AF 470 Accounting Information Systems
AF 492 Intermediate Accounting III
MG 130 Principles of Management
MG 140 Human Resources Management
MG 200 Marketing Principles
MG 490 Management Seminar
EC 101 Principles of Microeconomics
EC 102 Principles of Macroeconomics
MA 110 Elementary Statistics I
MA 141-142 Elements of Calculus I-II
MA 318 Quantitative Methods for Management
CS 105 Computers and Their Applications: An Introduction

General Education Requirements (GER)

A minimum of 120 earned hours is required for graduation. These earned hours include General

Education Requirements as specified in the Undergraduate Academic Programs section of this catalog. For additional graduation requirements, see the Undergraduate Academic Policies section of this catalog.

FINANCE CONCENTRATION

AF 240 Accounting I
 AF 241 Accounting II
 AF 305 Business Law I
 AF 350 Managerial Accounting
 AF 385 Managerial Finance
 AF 406 Business Law II
 AF 455 International Finance
 AF 465 Options and Futures Market
 AF 476 Insurance and Risk Management
 AF 485 Capital Budgeting
 AF 486 Real Estate Investment and Finance
 AF 490 Investments
 MG 130 Principles of Management
 MG 140 Human Resources Management
 MG 200 Marketing Principles
 MG 360 Business Data Processing
 MG 490 Management Seminar
 EC 101 Principles of Microeconomics
 EC 102 Principles of Macroeconomics
 EC 315 Money and Banking
 MA 110 Elementary Statistics I
 MA 141-142 Elements of Calculus I-II
 MA 318 Quantitative Methods for Management
 CS 105 Computers and Their Applications: An Introduction

General Education Requirements (GER)

A minimum of 120 earned hours is required for graduation. These earned hours include General Education Requirements as specified in the Undergraduate Academic Programs section of this catalog. For additional graduation requirements, see the Undergraduate Academic Policies section of this catalog.

MINOR IN ACCOUNTING AND FINANCE

Students from Arts and Sciences, Education, Management, or Aviation programs may elect this minor to broaden their background and expand their potential in job related areas of their respective disciplines. The central purpose of this minor is to provide initial exposure to the basic areas of business and the environment of the financial world.

Required Courses:

I. Both of the following courses:

AF 240 Accounting I
 AF 241 Accounting II

II. Any two courses from among the following: (At least one must be an AF course)

AF 150 Personal Finance
 AF 305 Business Law I
 AF 340 Intermediate Accounting I
 AF 341 Intermediate Accounting II
 AF 350 Managerial Accounting
 AF 385 Managerial Finance
 MG 130 Principles of Management
 CS 101 Computer Science I
 CS 105 Computers and Their Applications: An Introduction
 MA 141 Elements of Calculus I
 MA 151 Calculus I
 EC 101 Principles of Microeconomics
 EC 102 Principles of Macroeconomics

III Any two courses from among the following:

AF 340 Intermediate Accounting I
 AF 341 Intermediate Accounting II
 AF 406 Business Law II
 AF 430 Cost Accounting I
 AF 445 Auditing
 AF 455 International Finance
 AF 460 Advanced Accounting I
 AF 465 Options and Futures Markets
 AF 466 Federal Income Taxation I
 AF 470 Accounting Information Systems
 AF 476 Insurance and Risk Management
 AF 485 Capital Budgeting
 AF 486 Real Estate Investment and Finance
 AF 490 Investments

NOTE: If AF 340 or AF 341 are used to satisfy Requirement II, they cannot be used to satisfy Requirement III.

TRANSFER OF CREDIT AFTER ADMISSION

In order for undergraduates to receive credit for courses taken at other accredited institutions, approval must be obtained in advance.

Application forms are available in the Registrar's Office. Applications for approval of a course from another institution should be accompanied by the appropriate catalog from that institution. Transcripts of these approved courses must be submitted to the Registrar's

Office within six weeks after the completion of the course. Approval must be obtained prior to registering for class. It is the student's responsibility to have official transcripts sent directly by the institution to the Registrar's Office.

DEPARTMENTAL HONORS PROGRAM IN ACCOUNTING AND FINANCE

The Department of Accounting and Finance offers a Departmental Honors Program in Accounting and Finance. This program provides an opportunity for well-qualified accounting and finance majors to conduct independent research and scholarly study in accounting and finance. Contact the Department of Accounting and Finance for further information concerning eligibility and application.

GRADUATE PROGRAM

MASTER OF SCIENCE IN MANAGEMENT

Successful managers in the 21st century must have specialized knowledge and skills to meet a variety of changing and growing demands in the ever-expanding global marketplace. The Master of Science in Management (MSM) program prepares students to apply systems thinking to managerial problems, direct large-scale projects, and lead people and organizations through complex change. The program emphasizes the role of information technology in the modern firm and the organizational changes occurring as a result. In addition, students gain focused instruction in a specific area of interest through one of four, four-course concentrations:

- Accounting
- Technology Management
- Marketing
- Organizational Development

(The Global Electronic Commerce Concentration is inactive.)

MASTER OF SCIENCE IN MANAGEMENT

For students who hold a bachelor's degree

The MSM requires 30 credit hours (10 courses) of graduate course work, including a core of six courses and a concentration area of four courses. The MSM program also requires three foundation courses, MG 500 Computational Statistics, AF 505 Accounting and Finance for Managers, and MG 506 Issues in Management. The foundation courses must be taken prior to taking the core or concentration courses. The foundation course requirements can be satisfied by comple-

tion of equivalent undergraduate courses, a statistics course for MG 500, courses in accounting and finance for AF 505, and courses in marketing and law for MG 506. Working knowledge of computers is required for admittance. Students concentrating in accounting will need additional prerequisites. Accounting students may call 508-531-1395 or e-mail afdept@bridgew.edu for information.

Five-year Bachelor of Science/Master of Science in Management

Undergraduate students who have completed at least 30 credit hours of coursework at Bridgewater State College, have completed the undergraduate prerequisites, have taken the GMAT examination, and can complete all requirements for their B.S. or B.A. degree in 30 additional credits may apply for the five-year BS/MSM program. Those admitted take a mix of undergraduate and graduate courses during their fourth and fifth year, and graduate with both degrees. Admission to this program is selective and limited.

The Master of Science in Management Curriculum

Candidates for the MSM must successfully complete each of the following core courses:

- MG 501 Systems Research and Problem Solving
- MG 526 Project Management
- MG 576 Organizational Change and Leadership
- MG 581 Information Resources Management
- MG 582 Decision Support Systems
- MG 583 Business Data Communications

Candidates must successfully complete four courses from one of the following concentrations:

Accounting Concentration

- AF 545 Auditing
 - AF 560 Advanced Accounting
 - AF 595 Accounting Seminar (Capstone)
- And one elective course from the following:
- AF 567 Advanced Taxation
 - AF 593 Financial Statement Analysis and Disclosure

Marketing Concentration

- MG 510 International Marketing
- MG 540 Industrial Marketing
- MG 541 Issues in Marketing (Capstone)
- MG 594 Marketing Management and Strategy

Organizational Development Concentration

MG 571 Organizational Culture and Work Force

Diversity

MG 572 Interpersonal and Group Behavior

MG 577 Power and Influence in Organizations

MG 578 Issues in Modern Organizations (Capstone)

Technology Management Concentration

MG 527 Product Development Processes

MG 528 Quality and Risk Management

MG 561 Environmental Management

MG 562 Strategic Management of Technological

Innovation (Capstone)

For applications and additional information contact the Graduate Admissions Office and specify your interest in the MSM program:

Graduate Admissions Office

Maxwell Library

Bridgewater State College

Bridgewater, MA 02325

(508) 531-2413