

FACULTY

Chairperson: Associate Professor Patricia Bancroft

Graduate Program

Coordinator: Professor Carleton Donchess

Professors: Saul Auslander, Kathleen Sevigny,
Harold Silverman

Associate

Professors: Shannon Donovan, Liang Tang

Assistant

Professor: Mark Crowley

Department Telephone Number: 508.531.1395

Location: Harrington Hall, Room 103

Web site: www.bridgew.edu/AF

DEGREE PROGRAMS

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

UNDERGRADUATE MINORS

- Accounting and Finance
- Actuarial Science*

*Interdisciplinary minor

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 (ACFI 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 D's or F's in courses may continue as accounting and finance majors but must retake a sufficient number of the required courses in which the D's or F's were earned and earn a grade of C- or higher, so that no more than a total of two "ACFI" prefix required courses, with grades below C- will be counted towards fulfillment of the requirements in the accounting and finance major.

ACCOUNTING CONCENTRATION

CREDITS

ACFI 240 Principles of Accounting I	3
ACFI 241 Principles of Accounting II	3
ACFI 305 Business Law I	3
ACFI 340 Intermediate Accounting I.....	3
ACFI 341 Intermediate Accounting II.....	3
ACFI 385 Managerial Finance.....	3
ACFI 406 Business Law II	3
ACFI 430 Cost Accounting I.....	3
ACFI 466 Federal Income Taxation I	3
ACFI 470 Accounting Information Systems	3
ACFI 492 Intermediate Accounting III.....	3
COMP 105 Computers and Their Applications: An Introduction	3
ECON 101 Principles of Microeconomics	3
ECON 102 Principles of Macroeconomics.....	3
ECON 210 Statistics for Economics and Business	3
MATH 141-142 Elements of Calculus I-II.....	6
MATH 318 Quantitative Methods for Management	3
MGMT 130 Principles of Management.....	3
MGMT 140 Human Resources Management.....	3
MGMT 200 Marketing Principles	3
MGMT 490 Strategic Management.....	3
Total minimum credits: 66	

Core Curriculum Requirements

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

SCHOOL OF BUSINESS

Note: See Catalog Web Addenda at www.bridgew.edu/catalog/addenda/ as that information supersedes the published version of this catalog.

FINANCE CONCENTRATION

CREDITS

ACFI 240 Principles of Accounting I	3
ACFI 241 Principles of Accounting II	3
ACFI 305 Business Law I	3
ACFI 350 Managerial Accounting	3
ACFI 385 Managerial Finance	3
ACFI 406 Business Law II	3
ACFI 455 International Finance	3
ACFI 465 Options and Futures Market	3
ACFI 476 Insurance and Risk Management	3
ACFI 485 Capital Budgeting	3
ACFI 486 Real Estate Investment and Finance	3
ACFI 490 Investments	3
COMP 105 Computers and Their Applications: An Introduction	3
ECON 101 Principles of Microeconomics	3
ECON 102 Principles of Macroeconomics	3
ECON 315 Money and Banking	3
ECON 210 Statistics for Economics and Business	3
MATH 141-142 Elements of Calculus I-II	6
MATH 318 Quantitative Methods for Management	3
MGMT 130 Principles of Management	3
MGMT 140 Human Resources Management	3
MGMT 200 Marketing Principles	3
MGMT 360 Fundamentals of Information Systems	3
MGMT 490 Strategic Management	3
Total minimum credits: 75	

Core Curriculum Requirements

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

ACCOUNTING AND FINANCE MINOR

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:	CREDITS
ACFI 240 Principles of Accounting I	3
ACFI 241 Principles of Accounting II	3
II. Any two courses from among the following: (At least one must be an ACFI course)	6
ACFI 150 Personal Finance	
ACFI 305 Business Law I	
ACFI 340 Intermediate Accounting I	
ACFI 341 Intermediate Accounting II	

ACFI 350 Managerial Accounting
ACFI 385 Managerial Finance
ACFI 498 Internship in Accounting
COMP 101 Computer Science I
COMP 105 Computers and Their Applications: An Introduction
ECON 101 Principles of Microeconomics
ECON 102 Principles of Macroeconomics
MATH 141 Elements of Calculus I
MATH 151 Calculus I
MGMT 130 Principles of Management
MGMT 498 Internship in Management

NOTE: No more than 3 credits in internship may be applied to the minor.

III. Any two courses from among the following:	6
ACFI 340 Intermediate Accounting I	
ACFI 341 Intermediate Accounting II	
ACFI 406 Business Law II	
ACFI 430 Cost Accounting I	
ACFI 445 Auditing	
ACFI 455 International Finance	
ACFI 460 Advanced Accounting I	
ACFI 465 Options and Futures Markets	
ACFI 466 Federal Income Taxation I	
ACFI 470 Accounting Information Systems	
ACFI 476 Insurance and Risk Management	
ACFI 485 Capital Budgeting	
ACFI 486 Real Estate Investment and Finance	
ACFI 490 Investments	
ACFI 492 Intermediate Accounting III	

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

NOTE: Students who double minor in both Accounting and Finance and in Actuarial Science may not apply ACFI 476 or ACFI 490 toward the minor in Accounting and Finance.

Total minimum credits: 18

ACTUARIAL SCIENCE MINOR

This interdisciplinary minor, drawing from both high-level mathematics courses and finance courses is ideally suited for mathematics majors or accounting and finance majors who are interested in preparing for the actuarial science exam and in pursuing a career as an actuarial or in a related area.

	CREDITS
ACFI 240 Principles of Accounting I	3
ACFI 241 Principles of Accounting II	3
ACFI 385 Managerial Finance	3
MATH 151 Calculus I	3
MATH 152 Calculus II	3
MATH 251 Calculus III	3

Choose one course from the following:..... 3
ACFI 476 Insurance and Risk Management
ACFI 490 Investments
MATH 403 Probability Theory

Note: Accounting and finance majors may *not* choose ACFI 476 or ACFI 490 to satisfy the minor requirements. Mathematics majors may *not* choose MATH 403 to satisfy the minor requirements.

Total minimum credits: 21

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.

INTERNSHIP IN ACCOUNTING AND FINANCE

Students interested in earning internship credit should contact the Department of Accounting and Finance.

GRADUATE PROGRAMS

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 (MS) in Management 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, three-course concentrations:

- Accounting
- Marketing
- Organizational Development
- Technology Management

Admission Requirements

- 1.) A minimum undergraduate GPA of 2.75 based upon four years of work or a 3.0 undergraduate GPA based upon work completed during the junior and senior years
- 2.) An appropriate score on the GMAT. For more information, contact the School of Graduate Studies
- 3.) Two appropriate letters of recommendation
- 4.) Official transcripts of all undergraduate and graduate course work
- 5.) Working knowledge of computers is required

MASTER OF SCIENCE IN MANAGEMENT

For students who hold a bachelor's degree:

The MS in Management requires 30 credits of graduate course work, including a core of five courses, a concentration area of three courses, one elective course and a capstone course. The program also requires two foundation courses, ACFI 505 Accounting and Finance for Managers and MGMT 506 Marketing and Contract Management. The foundation courses must be taken prior to taking the core or concentration courses. The foundation course requirements can be satisfied by completion of approved equivalent undergraduate courses including courses in accounting and finance for ACFI 505, and courses in marketing and law for MGMT 506. Students concentrating in accounting will need additional prerequisites. Accounting students may call 508.531.1395 or e-mail afdept@bridgew.edu for information.

Admission Requirements:

- 1) A minimum undergraduate GPA of 2.75 based upon four years of work or a 3.0 undergraduate GPA based upon work completed during the junior and senior years
- 2) An appropriate score on the GMAT. For more information, contact the School of Graduate Studies
- 3) Three appropriate letters of recommendation
- 4) Official transcripts of all undergraduate and graduate course work
- 5) Working knowledge of computers is required

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

Undergraduate students who have completed at least 30 credit hours of course work at Bridgewater State College, have completed the undergraduate prerequisites, have taken the GMAT



Accounting and Finance

examination, and can complete all requirements for their BS or BA degree in 30 additional credits may apply for the five-year BS/MS 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 with a Concentration in Accounting

Candidates for the MS in Management with an accounting concentration must successfully complete the following course requirements:

<i>Core</i>	CREDITS
MGMT 501 Systems Research and Problem Solving	3
MGMT 526 Project Management.....	3
MGMT 576 Organizational Change and Leadership	3
MGMT 581 Information Resources Management	3
MGMT 582 Business System Design and Integration	3
 <i>Concentration Area Requirements*</i>	
ACFI 545 Auditing.....	3
ACFI 560 Advanced Accounting	3
Select one course from the following:	3
ACFI 567 Advanced Taxation	
ACFI 593 Financial Statement Analysis and Disclosure	
 <i>Elective: Any approved MS course</i>	 3
<i>Capstone: ACFI 595 Accounting Seminar.....</i>	<i>3</i>

*For concentration and capstone requirements in marketing, organization development and technology management, see the "Department of Management" section of this catalog.

Internship in Accounting and Finance

Students interested in earning internship credit should contact the Department of Accounting and Finance.

Total minimum credits: 30