

Acct 411 (F, S) 3 hrs. cr.
Auditing

Overview of the certified public accounting profession with special attention to auditing standards, professional ethics, the legal liability inherent in the attest function, the study and evaluation of internal control, the nature of evidence, the growing use of statistical sampling, and performing an audit. Prerequisites: Acct 322, Acct 380.

Acct 421 (F) 3 hrs. cr.
Governmental and Nonprofit Accounting

Study of accounting principles, standards and procedures that apply to governmental entities. Primary emphasis is accounting for municipalities. Provides background for studying accounting systems of colleges and universities, hospitals, and other nonprofit entities. Prerequisite: Acct 322.

Acct 422 (Demand) 3 hrs. cr.
Advanced Cost Accounting

Advanced study in decision models and cost information, system choice, strategy, and management control. Special emphasis on Quality Management and time related management control initiatives. Prerequisite: Acct 385.

Acct 431 (S) 3 hrs. cr.
Forensic and Investigative Accounting

An integration of concepts from auditing, emphasizing forensic and investigative accounting, as well as fraud examination. In addition, examination of internal, operational, and compliance audits, as well as specialized reports. Prerequisite: Acct 411.

Acct 491 (Demand) 1-6 hrs. cr.
Internship in Accounting

An internship for senior accounting students with an opportunity to observe and participate in actual business operations within the community. All internships must conform to institutional policy regarding the number of hours of work, the number of credit hours and written agreements with the cooperating business or agency. Prerequisites: 65 hours, 3.00 GPA and department approval.

Acct 498 (Demand) 1-3 hrs. cr.
Advanced Topics in Accounting

For upper division accounting or related majors with topics to be announced each time the course is offered. Prerequisite: Senior standing or permission.

Acct 499 (Demand) 1-3 hrs. cr.
Independent Study in Accounting

Individually directed readings, research, and discussion in selected areas of accounting for advanced majors. Scope, depth, area of concentration, and credit to be arranged upon entry into course. Offered by arrangement. Prerequisite: Permission and a minimum 3.0 GPA.



Faculty Block, Rusley

Bachelor of Science in Education (Business Major)

The B.S.E. business major course of study prepares graduates to teach business as either a single or dual field at the secondary level.

Business education majors must have a cumulative GPA of 2.75 in all course work and must maintain a cumulative GPA of 2.75 in their business courses.

Bachelor of Science in Education with Business as a Single Teaching Field

(Plan B)

	Semester Hours
Core Requirements (p. 32)	51
Education Courses (p. 189)	41
Business Major	42
Acct 201 Principles of Accounting I	3
Acct 202 Principles of Accounting II	3
Econ 201 Principles of Economics-Macro	3
Econ 202 Principles of Economics-Micro	3
GB 110 Computer Formatting	3
GB 301 Legal Environment of Business I	3
GB 312 Principles of Business Education	3
GB 320 Business Communication (WI)	3
MM 237 Using Information Systems	3
MM 300 Principles of Marketing	3
MM 337 Management Information Systems	3
MM 350 Principles of Management (WI)	3
MM 405 Internet Marketing	3
Business Elective	3
Total	134

Students can graduate with 128 hours if Psy 100 and Econ 201 are taken to fulfill college core requirements.

Bachelor of Science in Education with Business as One of Two Teaching Fields

(Plan A)

	Semester Hours
Core Curriculum (p. 32)	51
Education Courses (p. 189)	41
Business Major	30
Acct 201 Principles of Accounting I	3
Acct 202 Principles of Accounting II	3
Econ 201 Principles of Economics-Macro	3
GB 110 Computer Formatting	3
GB 301 Legal Environment of Business I	3
GB 320 Business Communication (WI)	3
MM 237 Using Information Systems	3
MM 337 Management Information Systems	3
MM 405 Internet Marketing	3
Business Elective	3
Total	122

Suggested Order of Study

Bachelor of Science in Education

Major Code 9023

Plan B-Single Teaching Field

Business Education

Freshman Year

1st Semester

Course		Hours
CORE	[Eng 101 Comp I]	3
CORE	[Hist 110 U.S. History]	3
CORE	[Art 110, Mus 110 or Th 110]	3
CORE	[Psy 100 Gen Psychology]	3
Educ 100	Introduction to Teacher Education I	1
GB 110	Computer Formatting (GB 105)	3
		16

2nd Semester

CORE	[Eng 102 Comp II]	3
CORE	[PSc 120 Gov't: U.S./Sta/Loc]	3
CORE	[Hist 120 or 320]	3
CORE	[Math 131 Finite Math]	3
MM 237	Using Information Systems	3
Educ 302	Exceptional Child	2
		17

Sophomore Year

1st Semester

CORE	[Econ 201 Principles of Econ-Macro]	3
Acct 201	Principles of Acct. I (Math 131, MM 237)	3
CORE	[Bio 101 General Biology]	4
Educ 200	Introduction to Teacher Education II	1
CORE	[Literature (Eng 261, 262, 271, 272, 281, 282)]	3
CORE	[Kine 101 Physical Activity]	1
Psy 310	Educational Psychology	2
		17

2nd Semester

Acct 202	Principles of Accounting II (Acct 201)	3
Econ 202	Principles of Economics-Micro	3
CORE	[Kine 103 Lifetime Wellness]	2
CORE	[Phys 100 Fund of Phys Sci]	5
CORE	[Comm 100 Oral Communication]	3
		16

Junior Year

1st Semester

MM 405	Internet Marketing	3
GB 301	Legal Environment of Business I	3
Educ 321	Microteaching, Secondary	2
Educ 329	Pedagogical Theory, Methods & Practices	4
Educ 423	Classroom Management	2
Psy 301	Adolescent Psychology	3
		17

2nd Semester

CORE	[Humanities and Fine Arts]	3
	Business Elective	3
GB 320	Business Communication (WI) (Eng 102)	3
MM 300	Principles of Marketing (Econ 202)	3
Educ 422	Content Area Literacy: Secondary	2
		14

Senior Year

1st Semester

CORE	[International Cultural Studies]	3
GB 312	Principles of Business Education	3
MM 337	Management Information Systems	3

MM 350	Principles of Management (WI)	3
Educ 301	Computer Software in Education	3
		15

2nd Semester

Professional Semester

Educ 336	Teaching Business, Secondary	2
Educ 402	Foundations of Education	2
Educ 432	Critical Issues in Education	2
Educ 462	Student Teaching Secondary	8
Psy 412	Measurement & Evaluation	2
		16

[Department Recommendations]
(Prerequisites)

For additional information contact:

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ENTREPRENEURSHIP

Matthews Hall 107B, 417.625.9520

Faculty Bradshaw, Krudwig, Robinson

A concentration in entrepreneurship is offered for all students, regardless of major, to enhance success of small business start-ups. This concentration prepares the students to start their own businesses. A Certificate of Entrepreneurship will be issued to students who successfully complete the fifteen entrepreneurship courses. These courses are offered via the Internet.

Requirements for a Concentration in Entrepreneurship:

	Semester Hours
Ent 201	Developing a Business Plan. 1
Ent 202	Business Opportunities 1
Ent 203	Legal Aspects for Entrepreneurs 1
Ent 204	Initial Capitalization 1
Ent 205	Cash Flow Analysis 1
Ent 206	Microcomputer Applications 1
Ent 207	Accounting Procedures 1
Ent 208	Accounting Records. 1
Ent 209	Accounting Taxation. 1
Ent 210	The Management Process for Entrepreneurs. 1
Ent 211	Strategic Planning & Organizing. 1
Ent 212	Human Resource Issues For Entrepreneurs 1
Ent 213	Promotion 1
Ent 214	Pricing. 1
Ent 215	Merchandise/Inventory Planning. 1