



Rahm Thomas University

College of Business

Bachelor in Business Administration (BBA.) in Accountant

Year 1 - Semester I Course Guide Freshman

No.	Course Code	Credit Hours	Course Title
1.	ENGL 101	3	Freshman English I
2.	GDS 101	2	Introduction to gender studies
3.	MATH 107	4	Pre-calculus
4.	MES 101	3	Introduction to Accounting
5.	FREN 101	3	Introduction to French I
6.	COSC 101	2	Introduction to Computer Literacy
7.	ROTC 101 /PHED 101	1	Military science/ Physical Education I
8.	ACCT 101	3	Microeconomics Strategies
	Total Credits	21	

Year I - Semester II

No.	Course Code	Credit Hours	Course Title
1.	ENGL 102	3	Freshman English II
2.	MATH 108	4	Mathematics for decision making
3.	ETB 102	3	Entrepreneur Basics
4.	COSC 102	2	Computer application
5.	FREN 102	3	Intro to French 11
6.	ROTC/PHED 102	1	Military science /physical education ii
7.	ACCT 102	3	Introductory Auditing
	Total Credits	19	

Year 2 - Semester I

No.	Course Code	Credit Hours	Course Title
1.	ACCT 201	3	Principles of Accounting I
2.	ENGL 201	3	Sophomore English I
3.	MATH 203	4	Calculus (non-science major)
4.	ECON 203	3	Intermediate Accounting
5.	SOSC 201	3	Liberian Society
6.	MGMT 201	3	Introduction to Management
	Total Credits	19	

Year 2 - Semester II

No.	Course Code	Credit Hours	Course Title
1.	ENGL 202	3	Sophomore English II
2.	ACCT 202	3	Principles of Acct II
3.	ECON 204	3	Managerial Accounting
4.	BBA 101	1	Legal Aspect of Marketing and Sales
5.	ECON 212	3	Intro to statistics
6.	Minor	3	
	Total Credits	16	

Year 3 - Semester I

No.	Course Code	Credit Hours	Course Title
1.	MGMT 305/COMSC 101	3	Introduction to Computer Science
2.	ECON 315	3	Statistics for Economics I
3.	ABLLE 102	1	Advanced Business Law and the Legal Environment
4.	ACCT 307	3	Intermediate Accounting
5.	ACCT 303	3	Cost Accounting I
6.	Minor	3	Introduction to Business
7.	Minor	3	Introduction to Business Administration
	Total Credits	19	

Year 3 - Semester II

No.	Course Code	Credit Hours	Course Title
1.	ACCT 304	3	Cost Accounting II
2.	ACCT 314	3	Managerial Accounting
3.	ECON 314	3	Statistics for Economics
4.	ACCT 308	3	Intermediate Accounting II
5.	Minor	3	
	Total Credits	15	

Year 4 - Semester I

No.	Course Code	Credit Hours	Course Title
1.	ACCT 401	3	Advance Accounting for Seniors
2.	ACCT 403	3	Accounting Systems and Controls
3.	ACCT 405	3	Auditing/Internal Audit I
4.	ACCT 409	3	Elements of Taxation
5.	Minor	3	
6.	Minor	3	
	Total Credits	18	

Year 4 - Semester II

No.	Course Code	Credit Hours	Course Title
1.	Acct 402	3	Accounting Information
2.	Acct 414	3	Accounting Theory
3.	Acct 406	3	Audit II
4.	Acct 410	3	Budget and Accounting System
5.	Minor	3	
	Total Credits	15	

Total Credits for Graduation = 141 CREDITS

ACCOUNTING Course Descriptions

ACCT 201 - Principles of Accounting I

: 3 Credits

The course introduces the students to bookkeeping and continues with the basic concepts of financial accounting, principles and practices of accounting, merchandise enterprises, system and controls, receivables, payables and inventory, deferrals, accruals, plant assets and intangible assets, payroll system and concepts and principles are included.

Prerequisite: Sophomore Standing.

ACCT 202 - Principles of Accounting II

: 3 Credits

This course is in continuation of ACCT 201. It embodies capital stock transaction, financial system analysis, partnership and corporation accounting, financial statement analysis, introduction to standard cost accounting, cost-volume-profit analysis process and job order costing.

Prerequisite: ACCT 201.

ACCT 307 - Intermediate Accounting I

: 3 Credits

The course covers in greater depth the accounting concepts and principles introduced in AC201 and through the examination of theory, principles and problems; cash flow and income measurement, inventory cost, inventory evaluation, depletion and intangible assets.

Prerequisite: ACCT 202.

ACCT 308 - Intermediate Accounting II

: 3 Credits

The Course covers conceptual viewpoint of current liabilities, intangible assets, long-term liabilities, fixed assets acquisition, utilization and retirement, ratio and analysis of financial statements.

Prerequisite: ACCT 301.

ACCT 303 - Cost Accounting**: 3 Credits**

This course studies the basic principles and procedures in the field of cost accounting. Areas covered include manufacturing accounting, unit cost determination under job order and process costing system. Materials, labor and indirect manufacturing cost of multiple cost systems, Direct & Indirect costing will form an integral part of this course.

Prerequisite: ACCT 202**ACCT 304- Cost Acct II****: 3 Credits**

This course covers managerial application of accounting data and quantitative methods in planning and control that are essential in this course.

Concentration is placed in cost behavior; cost volume profit, performance evaluation, decision making, cost and capital expenditure are evaluated.

**ACCT 314 - Managerial Accounting
Credits****: 3**

This course focuses on the analysis of an organization financial statement for managerial decision-making, determination of reference operating ratios and emphasizing special problem of the development of nations. The course will also explore responsibility accounting issues, managerial application of accounting data as well as quantitative methods in planning & control. Topics such as cost-volume profit analysis, performance evaluation and capital budgeting decisions are critically evaluated.

Prerequisite: ACCT 303**ACCT 401 - Advanced Accounting I****: 3 Credits**

This course examines various aspects of partnership formation and operation, dissolution and liquidation, installment sales consignments, home and branch accounting and various mergers and consolidations.

Prerequisite: ACCT 302 and 303.**ACCT 402 - Advanced Accounting II****: 3 Credits**

This course begins where AC401 level off. It covers investments carried by the cost and equity methods, foreign branch and subsidiaries, receivership accounting, estates and trust and not-for-profit service organization.

Prerequisite: ACCT 401

ACCT 403-Accounting System and Controls : 3 Credits

This course is primarily devoted to the basic concept of accounting system in operation within an organization. It is also designed to provide students with the methods or procedures that form the complete internal control system of an organization. Students will gain valuable knowledge in system compliance with policies and procedures as well as protecting organization assets and preparing timely reports.

Prerequisite: ACCT 308 and 401

ACCT 405 - Auditing I : 3 Credits

The course examines the role of the independent and internal auditors, professional ethics, legal liabilities of the auditor, planning and audits application of accounting theory and principles of internal controls, evidential matters, statistical sampling and its working papers and examination of records.

Prerequisite: ACCT 307 and 308.

ACCT 406 - Auditing II : 3 Credits

Auditing II concentrates on the specific area of auditing such as cash, securities and other investments, receivables and payable, inventories and cost of sales, property, plant and equipment, prepaid expenses, deferred changes and intangible assets and owner equity. Student's internship with reputable auditing firm so as to gain practical insight into the field of auditing is highly recommended.

Prerequisite: ACCT 308.

.ACCT 410 - Public Budgeting and Accounting System : 3 Credits

Public Budgeting & Taxation is an intensive study of the institutions, processes, politics and socio-economic impact of Governmental Budgeting,

Public Taxation and Expenditures. The class will explore historical & contemporary issues surrounding Governmental spending and taxation policies at the various levels of government. Legal provisions regarding governmental policies on taxation and public budgeting will be discussed. The class will also look at the practical effect of public policies enacted in Government & their impact on present day fiscal challenges in Government. Prerequisite: ACCT 303 and 304

ACCOUNTING MINOR

ACCT 201- PRINCIPLES OF ACCT I

ACCT 202- PRINCIPLES OF ACCT II

ACCT 303- COST ACCOUNTING I

ACCT 304- COST ACCOUNTING 11

ACCT 307-INTERMEDIATE I

ACCT 308- INTERMEDIATE II

ACCT 403-ACCOUNTING SYSTEMS AND CONTROLS

ECONOMICS MINOR

ECON 303- INTERMEDIATE MICRO ECONOMICS I

ECON304- INTERMEDIATE MICRO ECONOMICS II

ECON 309- INTERMEDIATE MACRO ECONOMICS I

ECON 310- INTERMEDIATE MACRO ECONOMICS II

ANY 2 400 LEVEL ECON

MANAGEMENT MINOR

MGMT 201--PRINCIPLES OF MANAGEMENT I
MGMT 202--INTRODUCTION TO MANAGEMENT II
MGMT 301--ORGANIZATION BEHAVIOR
MGMT 310--HUMAN RESOURCE MANAGEMENT
MGMT 314--MARKETING MANAGEMENT
PLUS 1 ANY 2 400 LEVEL MANAGEMENT COURSES

MINOR IN PUBLIC ADMINISTRATION

PADM 201 INTRODUCTIONS TO PUBLIC ADMINISTRATION II
PADM 202 INTRODUCTIONS TO PUBLIC ADMINISTRATION II
PADM 204 LOCAL GOVERNMENTS
PADM 306 ADMINISTRATIVE LAW
PADM 307 ADMINISTRATIVE THEORIES AND PRACTICE
PADM 309 PUBLIC ORGANIZATIONAL STRUCTURES AND BEHAVIOR
PADM 311 GOVERNMENT BUDGETARY PROCESSES
PADM 315 PUBLIC POLICY--MAKING AND ANALYSI