

# BA FLEX ACCOUNTING AND ECONOMICS (BAEF)

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## **BAEF 100X | Microeconomic Market Analysis I | 1 cr**

Analyzes both consumption and production sides of markets; identifies factors involved in changes in the equilibrium prices and production levels.

**Prerequisites:** Admission to the Flexible Option Program and consent of program representative.

## **BAEF 101X | Microeconomic Market Analysis II | 2 cr**

Introduces the process of creating a market analysis. Includes instruction related to writing a proposal, research paper, and creating a video presentation of research results.

**Prerequisites:** BAEF 100X; admission to the Flexible Option Program and consent of program representative.

## **BAEF 110X | Government Budget Process | 1 cr**

Exposes students to the dynamic process of balancing government budgets. Covers topics such as the national debt, budget deficits, spending cuts, and the difficulties of balancing budgets.

**Prerequisites:** Admission to the Flexible Option Program and consent of program representative.

## **BAEF 111X | Business Cycle Analysis | 2 cr**

Explores the topic of economic recessions within a capitalist framework. Invites a deep understanding of fiscal and monetary policies that could be used to remedy the problem.

**Prerequisites:** BAEF 110X; admission to the Flexible Option Program and consent of program representative.

## **BAEF 200X | Financial Accounting: The Language of Business | 2 cr**

Introduces basic accounting concepts including debts, credits, accounts, as well as the principles and constraints of accounting.

**Prerequisites:** Admission to the Flexible Option Program and consent of program representative.

## **BAEF 201X | Financial Accounting: Ethics and Internal Controls | 1 cr**

Examines an organization's system of internal controls focusing on ethics and improvements geared to enhance efficient operations and accurate accounting information.

**Prerequisites:** BAEF 200X; admission to the Flexible Option Program and consent of program representative.

## **BAEF 210X | Cost Accounting Fundamentals and Applications | 1 cr**

Focuses on methods of cost accounting fundamentals including cost classification, overhead rate development and application, and various costing methods. Includes direct/indirect costs, product/period costs, direct materials/labor costs, and manufacturing overhead.

**Prerequisites:** BAEF 201X; admission to the Flexible Option Program and consent of program representative.

## **BAEF 211X | Master Budget and Variance Analysis | 1 cr**

Highlights the process of preparing a master budget and completing an overall performance evaluation through a variance analysis. Includes a variety of budgets and topics such as sales, schedule of cash collections, production, direct materials, schedule of case disbursements, direct labor, manufacturing overhead, finished goods inventory, and selling and administrative expenses.

**Prerequisites:** BAEF 210X; admission to the Flexible Option Program and consent of program representative.

## **BAEF 212X | Using Managerial Accounting Information for Decision Making | 1 cr**

Correlates accounting information with business decision-making by exploring the relationships between cost, volume, and profit, as well as complete calculations related to contribution margin, target profit, break-even analysis, margin of safety, and operating levels.

**Prerequisites:** BAEF 210X; admission to the Flexible Option Program and consent of program representative.

## **BAEF 300X | Capital Budgeting Techniques | 1 cr**

Provides an opportunity to create a business report which includes various mathematical computations to determine a project's after-tax cash flow, net present value, internal rate of return, profitability index, and the minimum required rate of return.

**Prerequisites:** BAMA 102X; admission to the Flexible Option Program and consent of program representative.

## **BAEF 301X | Stock Market Performance | 1 cr**

Offers the experience of preparing a stock market performance report, which includes analysis of the Dow Jones Industrial Average, S&P 500, and the NASDAQ composite indexes.

**Prerequisites:** Admission to the Flexible Option Program and consent of program representative.

## **BAEF 302X | Business Financial Ratio Analysis | 1 cr**

Provides an opportunity to create an executive report, which will determine the valuation of a selected firm. Focuses on detailed analysis by use of four different financial calculators.

**Prerequisites:** Admission to the Flexible Option Program and consent of program representative.