

College of Business

Dr. John W. Cooley, dean

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The College of Business is committed to teaching excellence in both undergraduate and graduate degree programs. Faculty members are student oriented yet maintain high standards for classroom performance. Students are prepared for intelligent, active and productive participation in business and community life. The College of Business is a member of and accredited by the Association of Collegiate Business Schools and Programs.

The College of Business offers three graduate degrees. The master of business administration (M.B.A.) degree is designed for students who are preparing for careers as professional managers and who desire an integrated program with limited concentration in one of the functional areas of business. The other graduate degrees offered within the college's departments include the master of professional accounting (M.P.A.) and the master of science (M.S.) in finance and economics from the Department of Accounting, Economics and Finance. Prospective students are encouraged to consult with the academic adviser for the program of interest.

Other College of Business Programs

Panhandle Small Business Development Center

The Panhandle Small Business Development Center at WTAMU is a sub-center of the Northwest Texas Small Business Development Center located in Lubbock, Texas. This sub-center, administered through the College of Business, is an affiliate of the U.S. Small Business Administration. It provides management counseling and management development training to small businesses in the Texas Panhandle. The Panhandle Small Business Development Center is operated by full-time staff members and supported by WTAMU business students.

Center for Entrepreneurial Studies

As a part of the College of Business, the Center for Entrepreneurial Studies provides WTAMU students the opportunity to pursue applied entrepreneurial activities. The Small Business Institute, as part of the Center through a contractual agreement with the U.S. Small Business Administration, conducts 30 management assistance projects for small businesses. The Center also conducts entrepreneurial conferences, publishes business newsletters and engages in entrepreneurial research.

Center for Economic Education

The West Texas Center for Economic Education exists to promote economic literacy. Its primary mission is to provide in service classes and seminars to individuals teaching in grades kindergarten through high school. The Center has a full-time director and is closely affiliated with the Texas Council on Economic Education and the Joint Council on Economic Education.

Master of Business Administration (M.B.A.)

(Major Code: 5302)

General Requirements

1. Admission: Students are granted admission when the applicant has an undergraduate grade point average (GPA) of 3.00 or higher and scores in the 50th percentile or higher in one or more categories (math, verbal or analytical) of the GRE or GMAT.
2. Conditional Admission: Students that do not qualify for regular admission are granted conditional admission when the applicant has an undergraduate GPA of 2.5 or higher and scores in the 25th percentile or higher in one or more categories of the GRE or GMAT.
3. Students not qualifying for regular or conditional admission will be denied admission and may consult with the dean of the Graduate School for assistance on future admission possibilities or possible committee review for conditional admission based on special circumstances consistent with House Bill 1641.

Students seeking the M.B.A. degree must first establish proficiency in accounting, economics, business statistics, computer information systems, management, marketing, finance and business law. This proficiency may be established by courses taken in an undergraduate program, by completing advanced standing examinations or by taking the following courses: ACCT 6300, ECON 6300, QBA 6300, MGT 6300, MKT 6300, FIN 6300 and BUSI 6300.

Students who enter the M.B.A. program on probation may be required to take leveling courses in areas where a grade of "C" or lower was earned. A 3.0 grade point average (GPA) in leveling courses must be maintained by all M.B.A. students. Students whose GPA in leveling work falls below a 3.0 will be placed on probation. The student who fails to correct the leveling GPA the semester following probation will be suspended from the Graduate School.

M.B.A. Requirements (36 graduate hours)

M.B.A. Core Courses (24 graduate hours)

- ACCT 6305
- QBA 6305
- CIS 6305
- FIN 6320
- ECON 6305 or 6306
- MKT 6340
- MGT 6334, 6318

Courses for Emphasis Areas (12 graduate hours)

- General Business—Agriculture**—12 semester hours of agriculture courses.
- General Business—Computer Information Systems****—12 semester hours of 6300-level CIS courses.

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- General Business—Management*—nine semester hours of management courses; three semester hours of elective courses.***
- General Business—Marketing*—nine semester hours of marketing courses; three semester hours of elective courses.***
- General Business—Healthcare Management Emphasis—12 graduate hours of BUSI 5370, MGT 6370, MKT 6370, ECON 6370, FIN 6370, CIS 6375/MGT 6375.

*These emphasis areas must include at least six semester hours of 6300-level courses in the College of Business.

**Agriculture emphasis area must include at least six semester hours of 6300-level courses in the Division of Agriculture.

***An elective course may be any graduate-level course in the College of Business or, with approval, one elective graduate course may be taken outside the College of Business.

****Students seeking an emphasis in CIS may substitute a 6300-level CIS elective for CIS 6305.

NOTE: Students completing 18 or more hours in the M.B.A. with emphasis in healthcare management curriculum are encouraged to contact the director of healthcare management about earning professional certification.

Rotation of Courses

The following leveling and core courses are typically offered on a rotational basis:

Leveling Courses

Fall Semester	Spring Semester
• ACCT 6300	• ECON 6300
• MKT 6300	• MGT 6300
• QBA 6300	• FIN 6300
	• BUSI 6300

Core Courses

Fall Semester	Spring Semester
• ACCT 6305	• QBA 6305
• ECON 6305	• CIS 6305
• MKT 6340	• ECON 6306
• MGT 6318	• FIN 6320
	• MGT 6334
	• MGT 6318

Department of Accounting, Economics and Finance

Dr. Barry L. Duman, department head

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Full Graduate Faculty: Burnett, Duman, Hiner, Lewer, Macy Terry, Owens, Pulliam, Rosa, N. Terry.

The Department of Accounting, Economics and Finance participates in the master of business administration degree program by offering a wide variety of courses that enhance students' understanding of complex business issues and concerns. In addition, the department offers the master of professional accounting, master of professional accounting/bachelor of business administration integrated program, and master of science in finance and economics degrees. These programs are highly specialized and rigorous. All of the department's course offerings are taught by professionals whose expertise is drawn from years of scholarship and practical business experience.

Students are encouraged to apply for graduate assistantships, offered by the department at the post-graduate level.

Discipline	Course Prefix
Accounting	ACCT
Economics	ECON
Finance	FIN

NOTE: See the "Academic Courses and Abbreviations" and "Course Descriptions" sections of this catalog for a complete list of courses offered by the University.

Department of Accounting, Economics and Finance

Master of Professional Accounting (M.P.A.) Degree

Major in Accounting (Major Code: 5301)

Options

- Plan I (Thesis)
- Plan II (Non-Thesis)

General Requirements

1. Admission: Students are granted admission when the applicant has an undergraduate grade point average (GPA) of 3.00 or higher and scores in the 50th percentile or higher in one or more categories (math, verbal or analytical) of the GRE or GMAT.
2. Conditional Admission: Students that do not qualify for regular admission are granted conditional admission when the applicant has an undergraduate GPA of 2.5 or higher and scores in the 25th percentile or higher in one or more categories of the GRE or GMAT.
3. Students not qualifying for regular or conditional admission will be denied admission and may consult with the dean of the Graduate School for assistance on future admission possibilities or possible committee review for conditional admission based on special circumstances consistent with House Bill 1641.

Students who enter the M.P.A. degree program on probation may be required to take leveling courses in areas where a grade of “C” or lower was earned. Students seeking the M.P.A. degree must establish proficiency in the following areas in addition to requirements for the M.P.A. degree:

- introductory, intermediate, tax, systems and cost accounting
- economics
- statistics
- marketing
- management
- finance

Proficiency may be established by courses taken in an undergraduate program, by completing advanced-standing examinations or by taking the following courses or their equivalent: ACCT 6300, 3311, 3331, 3332, 3371, 3375, 4351, MGT 6300, MKT 6300, FIN 6300, QBA 6300 and ECON 6300.

Additional Requirements

Plan I (Thesis)

Thirty (30) semester hours in advanced and graduate courses, including at least 18 semester hours in accounting. At least 24 semester hours must be in 6300-level courses (excluding ACCT 6300, MGT 6300, MKT 6300, FIN 6300, QBA 6300 and ECON 6300).

The following graduate courses are required:

- ACCT 6301 and 6302.
- Nine semester hours from ACCT 6306, 6307, 6308, 6309 or 6310.
- ACCT 6320.
- Six semester hours advanced elective (accounting related).
- Nine semester hours from the M.B.A. degree core.
- Pass comprehensive final exam.

Plan II (Non-Thesis)

Students must complete 36 semester hours in advanced and graduate courses including at least 18 semester hours in accounting. At least 24 semester hours must be in 6300-level courses (excluding ACCT 6300, MGT 6300, MKT 6300, FIN 6300, QBA 6300 and ECON 6300).

The following graduate courses are required:

- Nine semester hours selected from ACCT 6306, 6307, 6308, 6309 or 6310.
- Nine semester hours advanced accounting electives.
- ACCT 6320 and six semester hours advanced electives (accounting-related).
- Nine semester hours from the M.B.A. degree core.
- Pass comprehensive final exam.

Bachelor of Business Administration (B.B.A.)/Master of Professional Accounting (M.P.A.) Degree

Major in Accounting (Major Code: 5321)

General Requirements for the Administration (B.B.A.) Degree Integrated Program

- At least 24 semester hours must be in courses numbered 6300 or above.
- This program will be a non-thesis program. Students desiring to do a thesis program will be required to complete the regular M.P.A. degree program.
- Application for entry into the program will be made during the semester in which the student completes 90 hours of course work. Graduate course work cannot be taken prior to acceptance into the program.
- Admission: Students are granted admission when the applicant has an undergraduate grade point average (GPA) of 3.00 or higher and scores in the 50th percentile or higher in one or more categories (math, verbal or analytical) of the GRE or GMAT.
- Conditional Admission: Students that do not qualify for regular admission are granted conditional admission when the applicant has an undergraduate GPA of 2.5 or higher

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and scores in the 25th percentile or higher in one or more categories of the GRE or GMAT.

- Students not qualifying for regular or conditional admission will be denied admission and may consult with the dean of the Graduate School for assistance on future admission possibilities or possible committee review for conditional admission based on special circumstances consistent with House Bill 1641.
- Applicants must have completed the following accounting courses prior to admission: ACCT 2301, 2302, 3311, 3331, 3332, 3371, 3375.

Required Courses for the Integrated B.B.A./M.P.A. Degree Program (152 hours)

University core curriculum requirements (46 hours) must include ECON 2301.

College of Business Requirements (33 hours)

- MATH 1325; ECON 2302; BUSI 1304, 3312; ACCT 2301, 2302; QBA 2342; FIN 3320; MGT 3330, 4315; MKT 3340.

Undergraduate Accounting Requirements (18 hours)

- ACCT 3311, 3331, 3332, 3371, 3375, 4351.

Undergraduate Electives (19 hours)

Graduate Accounting Requirements (9 hours)

- ACCT 6306, 6307, 6308, 6309 or 6310.

Advanced Accounting Electives for Graduate credit (9 hours).

M.B.A. Degree Core (nine hours)

- ECON 6305 or 6306 and six hours as advised.
- ACCT 6320 and six hours advanced elective (accounting-related)

Master of Science (M.S.) Degree

Major in Finance and Economics (Major Code: 5320)

General Requirements

Admission to the master of science degree in finance and economics program requires a total GMAT score of at least 400 for probationary acceptance. A score of 475 or above is required for regular admission. Graduate courses, excluding leveling courses, taken at WTAMU prior to submission of a GMAT score of at least 400 are subject to be disallowed and, therefore, potentially cannot be counted toward the degree. Applicants not meeting these criteria may apply for conditional admission. (See the "Graduate School" section of this catalog.)

Students who enter the M.S. degree in finance and economics program on probation may be required to take leveling courses in areas where a grade of "C" or lower was earned. Failure to maintain a 3.0 grade point average in leveling courses may mean the student will be suspended.

Additional Requirements

Students seeking an M.S. in finance and economics degree must first establish proficiency in economics, finance, accounting and statistics. This proficiency may be established by courses taken in an undergraduate program, by completing advanced standing examinations in these areas or by taking the following courses: ECON 6300, FIN 6300, ACCT 6300, QBA 6300.

Core Requirements

Core requirements for all students in the M.S. in finance and economics program (21 hours) include:

- ECON 6305—Seminar in Advanced Microeconomic Theory
- ECON 6306—Seminar in Advanced Macroeconomic Theory
- FIN 5321—Portfolio Management
- FIN 6320—Seminar in Finance
- FIN 6326—Seminar in Finance Theory
- ACCT 6305—Accounting for Decision Theory
- QBA 6305—Quantitative Analysis in Business

Additional Requirements

The student may then select any five of the following elective courses (15 hours). Of these, at least six credit hours must be taken in both finance and economics courses.

- FIN 5320—Investments
- FIN 5321—Portfolio Management of Financial Services
- FIN 5323—International Finance
- FIN 5324—Management
- FIN 5326—Financial Management
- FIN 5328—Futures and Options
- FIN 6096—Supervised Readings in Finance
- FIN 6322—Security Analysis
- FIN 6330—Money and Capital Markets
- FIN 6350—Seminar in Financial Planning
- ECON 5301—Industrial Organization and Regulation
- ECON 5321—Comparative Economic Systems
- ECON 5351—Economics of Labor Resources
- ECON 5355—Environmental and Natural Resource Economics
- ECON 5361—Development of Economic Philosophy
- ECON 5372—Managerial Economics
- ECON 6096—Readings and Research
- ECON 6312—Seminar in Money and Banking
- ECON 6332—Problems in Government Finance and Fiscal Policy
- ECON 6341—Seminar in International Economics and Economic Development
- ECON 6352—Environmental Planning and Policy Issues

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- ECON 6352—Advanced Business Forecasting
- ECON 6370—Economics of Health and Medical Care

Comprehensive Examination

During the last semester of course work for the M.S. degree in finance and economics, the student will be required to take a comprehensive written and/or oral exam covering the core courses and the area of specialization selected by the student. The examination will be administered by a three-member graduate faculty committee with no more than two faculty selected from either economics or finance. If the student fails the first examination, one semester or the equivalent (16 weeks or two summer sessions) must elapse before the student takes the exam again. Additional course work or directed study will be recommended for the student in the interim.