

College of Business

Required Courses for Emphasis

Refer to individual department listings.

Master's Degrees

For information about the master of business administration (M.B.A.) degree or the master of professional accounting (M.P.A.)/bachelor of business administration (B.B.A.) degree, refer to the "Graduate School" section of this catalog.

Department of Accounting, Economics and Finance

Dr. James Owens, department head

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Faculty: Browning, K. Cooley, Duman, Lewer, Macy Terry, Owens, Pulliam, Rosa, Stampfli, N. Terry, B. Thomas, Walker.

The Department of Accounting, Economics and Finance participates fully in the College of Business. Course offerings prepare students for a wide variety of professional opportunities. Departmental emphasis on quality instruction assures that students are exposed to the most up-to-date material and instructional techniques. The department also offers secondary teacher certification in economics. Consult the "Department of Education" section of this catalog for specific requirements.

The study of accounting and finance leads exclusively to business-oriented degrees. In economics, students may pursue bachelor of arts, bachelor of science or bachelor of administration degrees.

The department offers a variety of scholarships at the undergraduate level, and teaching and graduate assistantships at the post-graduate level. Students are encouraged to apply for these awards.

The department offers a cooperative education (co-op/internship) program for students majoring in any field within the department. The co-op program combines classroom study with a planned program of related work experience with industry or government agencies. The program provides students opportunities to earn a portion of their college expenses while gaining work experience which enhances their academic studies. The co-op program could extend the time necessary to complete a degree. Past co-op wages have averaged \$8-\$14 per hour.

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.

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

Refer to the "Graduate School" section of this catalog for graduate requirements and course descriptions.

University Core Curriculum Requirements

Refer to the "University Core Curriculum" section of this catalog.

General Requirements

- 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 GRE or GMAT.
- Conditional Admission: Students that do not qualify for regular admission are granted conditional admission when the applicant has an undergraduate GPA or 2.5 or higher

Department of Accounting, Economics and Finance

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

The following courses are required for a total of 150 hours for the integrated B.B.A./M.P.A. degree program:

University Core Curriculum (42 hours)

College of Business Requirements (33 hours)

- ACCT 2301, 2302.
- BUSI 3312.
- ECON 2301*, 2302.
- FIN 3320.
- MATH 1325.
- MGT 3330, 4315.
- MKT 3340.
- QBA 2342.
- College of Business writing component: one course from ACCT 3311, 4315, CIS 2310, ECON 4321, 4361, FIN 3350, 4321, MGT 4333, 4370, MKT 3342, 3350.
- Pass business competency field exam by Educational Testing Services (ETS) or equivalent. This exam should be taken the last semester of the junior year or when a student has passed ACCT 2301, 2302; BUSI 3312; CIS 3330; ECON 2301, 2302; FIN 3320; MKT 3340; MGT 3330; and QBA 2342. (Successful completion of ETS field exam or equivalent is a prerequisite to enrollment in MGT 4315.)

*NOTE: ECON 2301 is required of all College of Business majors and is counted as part of the University Core Curriculum Requirements leaving 33 additional hours required.

Undergraduate Accounting Requirements (18 hours)

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

Undergraduate Electives (21 hours)

Graduate Accounting Requirements (9 hours)

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

Advanced Accounting Electives for Graduate Credit (9 hours)

M.B.A. Core (9 hours)

- ECON 6305 or 6306 and six hours as advised.

Advanced Electives for Graduate Credit (9 hours)

Bachelor of Arts (B.A.)/ Bachelor of Science (B.S.) Degree

Major in Economics (Major Code: 319)

University Core Curriculum Requirements

Refer to the "University Core Curriculum" section of this catalog.

B.A./B.S. Degree Core Curriculum Requirements

- MATH 1324, SCOM 1315 or 1321 (if not taken as part of University Core Curriculum Requirements).
- ECON 2301 (if not taken as part of core curriculum), 2302, 3311, 3312, 18 semester hours of advanced economics electives.
- MATH 1325.
- QBA 2342.
- 15 semester hours of additional course work with prior approval of adviser. These courses should be in harmony with the student's area of interest.

Recommended Electives

- ACCT 2301, 2302, SCOM 1315 or 1321 (if not taken as part of University Core Curriculum Requirements)

Other Requirements

B.S. Degree

- Six semester hours from natural sciences and mathematics.
- Six semester hours from communications and social sciences.

B.A. Degree

- Eight semester hours of foreign language.
- Six semester hours from art, English, history, philosophy or theatre.

Additional electives to total 120 hours for the B.S. degree and 122 hours for the B.A. degree.

Department of Accounting, Economics and Finance

Curriculum Guide (suggested course sequence)			
Major in Economics Bachelor of Arts Degree			
First Year		Second Year	
Semester 1 Lab science4 hrs. ENGL 13013 hrs. SCOM 1315 or 13213 hrs. MATH 13243 hrs. PHED 11111 hr. HIST 1301, 1302, POSC 2305 or 23063 hrs. 17 hrs.	Semester 2 Lab science4 hrs. ENGL 13023 hrs. MATH 13253 hrs. HIST 1301, 1302, POSC 2305 or 2306 ...3 hrs. Visual/Performing arts core3 hrs. 16 hrs.	Semester 1 ECON 2301 or 23023 hrs. HIST 1301, 1302, POSC 2305 or 2306 ...3 hrs. QBA 23423 hrs. Elective3 hrs. SPAN, FREN or GERM 1411 w/lab4 hrs. 16 hrs.	Semester 2 ECON 2301 or 23023 hrs. HUMA core3 hrs. Elective3 hrs. Elective3 hrs. SPAN, FREN or GERM 1412 w/lab4 hrs. 16 hrs.
Third Year		Fourth Year	
Semester 1 ARTS, ENGL, HIST, PHIL, THREE or language3 hrs. ECON 33113 hrs. Adv. ECON elective3 hrs. Elective**3 hrs. Elective**3 hrs. 15 hrs.	Semester 2 ARTS, ENGL, HIST, PHIL, THREE or language3 hrs. ECON 33123 hrs. Adv. ECON elective3 hrs. Elective**3 hrs. Elective**3 hrs. 15 hrs.	Semester 1 Adv. ECON elective3 hrs. Adv. ECON elective3 hrs. Elective**3 hrs. Elective3 hrs. Elective3 hrs. 15 hrs.	Semester 2 Adv. ECON elective3 hrs. Adv. ECON elective3 hrs. Elective3 hrs. Elective3 hr. 12 hrs.

*Students must demonstrate computer competency by passing a competency exam, completing CIS 1301 or transferring in a course equivalent.
**Must have adviser approval in area of interest (ACCT 2301, ACCT 2302 and an additional SCOM recommended).

Curriculum Guide (suggested course sequence)			
Major in Economics Bachelor of Science Degree			
First Year		Second Year	
Semester 1 Lab science4 hrs. ENGL 13013 hrs. SCOM 1315 or 13213 hrs. MATH 13243 hrs. PHED 11111 hr. HIST 1301, 1302, POSC 2305 or 23063 hrs. 17 hrs.	Semester 2 Lab science4 hrs. ENGL 13023 hrs. MATH 13253 hrs. Visual/Performing arts core3 hrs. HIST 1301, 1302, POSC 2305 or 23063 hrs. 16 hrs.	Semester 1 ECON 2301 or 23023 hrs. HIST 1301, 1302, POSC 2305 or 2306 ...3 hrs. QBA 23423 hrs. MATH or science elective3 hrs. 15 hrs.	Semester 2 ECON 2301 or 23023 hrs. Humanities core3 hrs. Elective3 hrs. Elective3 hrs. MATH or science elective3 hrs. 15 hrs.
Third Year		Fourth Year	
Semester 1 Communications or social science3 hrs. ECON 33113 hrs. Adv. ECON elective3 hrs. Elective**3 hrs. Elective**3 hrs. 15 hrs.	Semester 2 Communications or social science3 hrs. ECON 33123 hrs. Adv. ECON elective3 hrs. Elective**3 hrs. Elective**3 hrs. 15 hrs.	Semester 1 Adv. ECON elective3 hrs. Adv. ECON elective3 hrs. Elective**3 hrs. Elective3 hrs. Elective3 hrs. 15 hrs.	Semester 2 Adv. ECON elective3 hrs. Adv. ECON elective3 hrs. Elective3 hrs. Elective3 hrs. 12 hrs.

*Students must demonstrate computer competency by passing a competency exam, completing CIS 1301 or transferring in a course equivalent.
**Must have adviser approval in area of interest (ACCT 2301, ACCT 2302 and an additional SCOM recommended).

Bachelor of Business Administration (B.B.A.) Degree

Major in Accounting (Major Code: 301)

University Core Curriculum Requirements

Refer to the "University Core Curriculum" section of this catalog. Students must take MATH 1324.

B.B.A. Degree Requirements

Accounting Core Requirements

- ACCT 3311, 3331, 3332, 3371, 3375, 4351, six semester hours advanced accounting electives.
- Additional electives to total 120 hours.

Specialization

Students interested in public accounting or industry oriented specialization should consult their advisers early in their programs.

For information about the master of professional accounting (M.P.A.) degree, refer to the "Graduate School" section of this catalog.

Minor in Accounting

- ACCT 2301, 2302, 3331, 3332.
- Select two additional courses from 3300–4300-level accounting courses.

Curriculum Guide (suggested course sequence)			
Major in Accounting			
First Year*		Second Year	
Semester 1 Lab science4 hrs. ENGL 13013 hrs. SCOM 1315 or 13213 hrs. MATH 13243 hrs. PHED 11111 hr. HIST 1301, 1302, POSC 2305 or 23063 hrs. 17 hrs.	Semester 2 Lab science4 hrs. ENGL 13023 hrs. MATH 13253 hrs. HIST 1301, 1302, POSC 2305 or 2306 ...3 hrs. Visual/Performing arts core3 hrs. 16 hrs.	Semester 1 ECON 2301 or 23023 hrs. HIST 1301, 1302, POSC 2305 or 2306 ...3 hrs. QBA 23423 hrs. Elective3 hrs. ACCT 2301**3 hrs. 15 hrs.	Semester 2 ECON 2301 or 23023 hrs. Humanities core3 hrs. Elective3 hrs. Elective3 hrs. ACCT 23023 hrs. 15 hrs.
Third Year		Fourth Year	
Semester 1 MKT 3340 or MGT 33303 hrs. BUSI 3312 or adv. ECON elective3 hrs. ACCT 33113 hrs. ACCT 33313 hrs. FIN 33203 hrs. 15 hrs.	Semester 2 MKT 3340 or MGT 3330 ...3 hrs. BUSI 3312 or adv. ECON elective3 hrs. ACCT 33753 hrs. ACCT 33323 hrs. Elective3 hrs. 15 hrs.	Semester 1 CIS 3330 or MGT 4315 ...3 hrs. ACCT 3371 or 43513 hrs. Adv. ACCT elective3 hrs. COB writing component3 hrs. Elective3 hrs. 15 hrs.	Semester 2 CIS 3330 or MGT 4315 ...3 hrs. ACCT 3371 or 43513 hrs. Adv. ACCT elective3 hrs. Elective3 hrs. 12 hrs.

*Students must demonstrate computer competency by passing a competency exam, completing CIS 1301 or transferring in a course equivalent.
**Students need to start the accounting sequence by the first semester of the sophomore year.

Department of Accounting, Economics and Finance

Major in Economics (Major Code: 306)

University Core Curriculum Requirements

- Specific courses required from University core curriculum requirements are MATH 1324, SCOM 1315 or 1321, and ECON 2301.
- Business core. (see the B.B.A. core, in the “Baccalaureate Degree Requirements” section of this catalog.)
- ECON 3311, 3312 and 18 semester hours of advanced economic electives.
- Additional electives to total 120 hours.

Refer to the “University Core Curriculum” section of this catalog.

Minor in Economics

- ECON 2301, 2302, 3311, 3312.
- Select two additional courses from 3300–4300-level economics courses.

Curriculum Guide (suggested course sequence)			
Major in Economics			
First Year		Second Year	
Semester 1 Lab science4 hrs. ENGL 13013 hrs. SCOM 1315 or 13213 hrs. MATH 13243 hrs. PHED 11111 hr. HIST 1301, 1302, POSC 2305 or 23063 hrs. 17 hrs.	Semester 2 Lab science4 hrs. ENGL 13023 hrs. MATH 13253 hrs. HIST 1301, 1302, POSC 2305 or 2306 ...3 hrs. Visual/Performing arts core3 hrs. 16 hrs.	Semester 1 ECON 2301 or 23023 hrs. HIST 1301, 1302, POSC 2305 or 2306 ...3 hrs. QBA 23423 hrs. Elective3 hrs. ACCT 2301**3 hrs. 15 hrs.	Semester 2 ECON 2301 or 23023 hrs. HUMA core3 hrs. HIST 1301, 1302, POSC 2305 or 2306 ...3 hrs. Elective3 hrs. ACCT 23023 hrs. 15 hrs.
Third Year		Fourth Year	
Semester 1 MKT 3340 or MGT 3330 ...3 hrs. BUSI 33123 hrs. COB writing component3 hrs. ECON 33113 hrs. Adv. ECON elective3 hrs. 15 hrs.	Semester 2 MKT 3340 or MGT 3330 ...3 hrs. ECON 33123 hrs. Adv. ECON elective3 hrs. Adv. ECON elective3 hrs. FIN 33203 hrs. 15 hrs.	Semester 1 CIS 33303 hrs. Adv. ECON elective3 hrs. Adv. ECON elective3 hrs. Elective3 hrs. 15 hrs.	Semester 2 MGT 43153 hrs. Adv. ECON elective3 hrs. Adv. ECON elective3 hrs. Elective3 hrs. 12 hrs.
*Students must demonstrate computer competency by passing a competency exam, completing CIS 1301 or transferring in a course equivalent. **Students should start the accounting sequence by the first semester of the sophomore year.			

Major in Finance (Major Code: 309)

University Core Curriculum Requirements

Refer to the “University Core Curriculum” section of this catalog. Student must take ECON 2301 and MATH 1324.

B.B.A. Degree Requirements

Finance Core Requirements

- 21 semester hours—FIN 3335, 3350, 4320, 4321, 4323, 4324, 4326.
- Three semester hours—ACCT 3331 or 4315. (The accounting course taken to satisfy this requirement cannot then be counted in the six hours below.)
- Six semester hours—Any advanced courses from accounting, economics and finance not already taken for above requirements.
- Additional electives to total 120 hours.

For information about the master of science (M.S.) degree in finance and economics, refer to the “Graduate School” section of this catalog.

Minor in Finance

- FIN 3320, 4320, 4326.
- Select three additional courses from 3300–4300-level finance courses.

Curriculum Guide (suggested course sequence)			
Major in Finance			
First Year		Second Year	
Semester 1 Lab science4 hrs. ENGL 13013 hrs. SCOM 1315 or 13213 hrs. MATH 13243 hrs. PHED 11111 hr. HIST 1301, 1302, POSC 2305 or 23063 hrs. 17 hrs.	Semester 2 Lab science4 hrs. ENGL 13023 hrs. MATH 13253 hrs. HIST 1301, 1302, POSC 2305 or 2306 ...3 hrs. Visual/Performing arts core3 hrs. 16 hrs.	Semester 1 ECON 2301 or 23023 hrs. HIST 1301, 1302, POSC 2305 or 2306 ...3 hrs. QBA 23423 hrs. Elective3 hrs. ACCT 2301**3 hrs. 15 hrs.	Semester 2 ECON 2301 or 23023 hrs. HUMA core3 hrs. HIST 1301, 1302, POSC 2305 or 2306 ...3 hrs. Elective3 hrs. ACCT 23023 hrs. 15 hrs.
Third Year		Fourth Year	
Semester 1 MKT 3340 or MGT 3330 ...3 hrs. BUSI 33123 hrs. COB writing component3 hrs. ACCT 33313 hrs. FIN 33203 hrs. 15 hrs.	Semester 2 MKT 3340 or MGT 3330 ...3 hrs. ECON 33123 hrs. adv. ECON elective3 hrs. FIN 3350 or 43203 hrs. FIN 43263 hrs. FIN 33353 hrs. 15 hrs.	Semester 1 CIS 3330 or MGT 4315 ...3 hrs. FIN 3350 or 43203 hrs. FIN 43233 hrs. FIN 43243 hrs. ACCT**, ECON or FIN elective3 hrs. 15 hrs.	Semester 2 CIS 3330 or MGT 4315 ...3 hrs. FIN 43213 hrs. ACCT**, ECON or FIN elective ...3 hrs. Elective3 hrs. 12 hrs.
*Students must demonstrate computer competency by passing a competency exam, completing CIS 1301 or transferring in a course equivalent. **Students should start the accounting sequence by the first semester of the sophomore year.			