

College of Business

Dr. Neil Terry, dean

Classroom Center, Room 216 • WTAMU Box 60768
(806)651-2530 • Fax (806)651-2927
nterry@wtamu.edu • www.wtamu.edu

Dr. LaVelle Mills, associate dean

806)651-3866 • lmills@wtamu.edu

The mission of the College of Business is to provide high-quality undergraduate and graduate business education with a global perspective and ethical awareness. We accomplish this through emphasis on excellence in teaching, which is strengthened by faculty scholarship and supported by professional service. 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.

Goals for students earning degrees from this college are to:

- Experience a broad liberal education which provides understanding of the world and society;
- Build on basic knowledge to understand business processes and prepare students to make valid business decisions; and
- Develop a degree of specialized skill or knowledge in a selected area of business or technology.

These goals are met by requiring students to select courses outside the College of Business, take a common core of business courses and major in one of the programs within the college. Through its departments, the College of Business offers the following undergraduate degrees: bachelor of business administration with majors in accounting, computer information systems, economics, finance, general business, management and marketing; and bachelor of arts or bachelor of science in economics.

The College of Business offers four graduate degree programs, each supported by doctoral level faculty. Students enroll in these programs to enhance their career opportunities. Many graduates plan to become top-level managers in their respective professions. Day and night classes are offered in these degree programs: master of business administration (M.B.A.), master of science (M.S.) in finance and economics, master of professional accounting (M.P.A.) and an integrated program of master of professional accounting (M.P.A.)/bachelor of business administration (B.B.A.).

University Core Curriculum Requirements

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

Of University core curriculum requirements, business students must take MATH 1324, SCOM 1315 or 1321, and ECON 2301.

A student must complete a minimum of 120 semester hours credit and, unless otherwise noted, earn a 2.0 grade point average at WTAMU for courses counted toward the degree; a grade of “C” or better in courses toward the major; and a grade of “C” or better in courses within the College of Business.

Other College of Business Programs

Center for Entrepreneurial Studies

As part of the College of Business, the Center for Entrepreneurial Studies provides 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 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 promotes economic literacy. Its mission is to provide in-service classes and seminars to individuals teaching in grades kindergarten through high school. The center has a director and is closely affiliated with the Texas Council on Economic Education and the Joint Council on Economic Education.

Enterprise Center

The mission of the Enterprise Center and its Rural Business Incubator is to help the business owner by increasing short-term profits and building long-term wealth. Their strategy is to provide consulting services, training programs, and specialized services in the area of operations audits, peak performance plans, business-value assessments, marketing actions plans and capital acquisition services.

Panhandle Small Business Development Center

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

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

- ACCT 2301, 2302.
- BUSI 3312.
- IDM 2342.
- IDM 3330.
- ECON 2302, plus three hours advanced economics electives.
- FIN 3320.
- MATH 1325.
- MGT 3330, 4315.
- MKT 3340.
- COB writing component: one course from ACCT 3311, IDM 2310, ECON 4321, 4361, FIN 3350, 4315, 4321, MGT 4333, 4370, MKT 3342, 3350.
- Pass business competency field exam by Education Testing Services (ETS) or equivalent. This exam should be taken the last semester of junior year, or when a student has passed ACCT 2301, 2302, BUSI 3312, IDM 3330, ECON 2301, 2302, FIN 3320, MKT 3340, MGT 3330 and IDM 2342.
- A grade of “C” or better is required in all B.B.A. degree core courses.

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

Classroom Center, Room 220 • WTAMU Box 60187
(806)651-2525 • Fax (806)651-2514
jowens@wtamu.edu • www.wtamu.edu

Faculty: K. Cooley, Friske, Humphrey, Macy Terry, Kriessl, Murphy, Owens, Pjesky, Pulliam, Ramos, Rosa, N. Terry, Upshaw, Walker, Wang.

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 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 of 2.5 or higher and scores in the 25th percentile or higher on the composite score of the GMAT exam.
- 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.
- IDM 2342.
- College of Business writing component—one course from IDM 2310, ECON 4321, 4361, FIN 3350, 4315, 4321, MGT 4333, 4370, MKT 3342, 3350.
- Pass business competency field exam by Educational Testing Services (ETS) or equivalent.
- A grade of “C” or better is required in all B.B.A. degree core courses.

*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)

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M.B.A. Core (9 hours)

- ECON 6305 or 6306 and six hours as advised.

Advanced Accounting-Related Courses for Graduate Credit (9 hours)

- ACCT 6320, 6321 and three semester hours advanced accounting-related graduate courses.

Pass Comprehensive Final Exam

During the last semester of course work for the B.B.A./M.P.A. degree, the student will be required to take a comprehensive written and/or oral exam covering the M.P.A. core courses. The examination will be administered by a three-member graduate accounting faculty committee. 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.

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.
- IDM 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.

Curriculum Guide (suggested course sequence)

Major in Economics Bachelor of Arts Degree

First Year		Second Year	
Semester 1 Nat. science.....4 hrs. ENGL 1301.....3 hrs. SCOM 1315 or 1321.....3 hrs. MATH 1324.....3 hrs. PHED 1111.....1 hr. HIST 1301, 1302, 2301, 2306 or 2370...3 hrs. POSC 2305, 2306 or 2370...3 hrs. Visual/Performing arts core3 hrs. 17 hrs.	Semester 2 Nat. science.....4 hrs. ENGL 1302.....3 hrs. MATH 1325.....3 hrs. HIST 1301, 1302, 2301, 2306 or 2370...3 hrs. POSC 2305, 2306 or 2370...3 hrs. Visual/Performing arts core3 hrs. 16 hrs.	Semester 1 ECON 2301 or 23023 hrs. HIST 1301, 1302, 2301, POSC 2305, 2306 or 2370...3 hrs. IDM 2342.....3 hrs. Elective3 hrs. SPAN, FREN or GERM 1411 w/lab4 hrs. 16 hrs.	Semester 2 ECON 2301 or 23023 hrs. HUMA core3 hrs. HIST 1301, 1302, 2301, POSC 2305, 2306, 2370.....3 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 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.

*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 Nat. science.....4 hrs. ENGL 13013 hrs. SCOM 1315 or 13213 hrs. MATH 13243 hrs. PHED 11111 hr. HIST 1301, 1302, 2301, POSC 2305, 2306 or 2370...3 hrs. 17 hrs.	Semester 2 Nat. science.....4 hrs. ENGL 13023 hrs. MATH 13253 hrs. Visual/Performing arts core.....3 hrs. HIST 1301, 1302, 2301, POSC 2305, 2306 or 2370...3 hrs. 16 hrs.	Semester 1 ECON 2301 or 23023 hrs. HIST 1301, 1302, 2301, POSC 2305, 2306 or 2370...3 hrs. IDM 2342.....3 hrs. Elective3 hrs. MATH or science elective3 hrs. 15 hrs.	Semester 2 ECON 2301 or 23023 hrs. Humanities core3 hrs. HIST 1301, 1302, 2301, POSC 2305, 2306, 2370.....3 hrs. Elective3 hrs. MATH or science elective.....3 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. 15 hrs.	Semester 2 Adv. ECON elective3 hrs. Adv. ECON elective3 hrs. Elective3 hrs. Elective3 hrs. 12 hrs.

*Must have adviser approval in area of interest (ACCT 2301, ACCT 2302 and an additional SCOM recommended).

Department of Accounting, Economics and Finance

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, ECON 2301 and SCOM 1321.

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 Nat. science.....4 hrs. ENGL 13013 hrs. SCOM 1315 or 13213 hrs. MATH 13243 hrs. PHED 11111 hr. HIST 1301, 1302, 2301, POSC 2305, 2306 or 2370...3 hrs. 17 hrs.	Semester 2 Nat. science.....4 hrs. ENGL 1302.....3 hrs. MATH 1325.....3 hrs. HIST 1301, 1302, 2301, POSC 2305, 2306 or 2370...3 hrs. Visual/Performing arts core3 hrs. 16 hrs.	Semester 1 ECON 2301 or 23023 hrs. HIST 1301, 1302, 2301, POSC 2305, 2306 or 2370...3 hrs. IDM 23423 hrs. Elective3 hrs. ACCT 2301*...3 hrs. 15 hrs.	Semester 2 ECON 2301 or 23023 hrs. Humanities core3 hrs. HIST 1301, 1302, 2301, POSC 2305, 2306, 2370.....3 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 3331.....3 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 IDM 3330 or MGT 43153 hrs. ACCT 3371 or 43513 hrs. Adv. ACCT elective3 hrs. COB writing component3 hrs. Elective3 hrs. 15 hrs.	Semester 2 IDM 3330 or MGT 43153 hrs. ACCT 3371 or 43513 hrs. Adv ACCT elective3 hrs. Elective3 hrs. 12 hrs.

*Students need to start the accounting sequence by the first semester of the sophomore year.

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 Nat. science.....4 hrs. ENGL 1301.....3 hrs. SCOM 1315 or 1321.....3 hrs. MATH 13243 hrs. PHED 11111 hr. HIST 1301, 1302, 2301, POSC 2305, 2306 or 2370...3 hrs. Visual/Performing arts core3 hrs. 16 hrs.	Semester 2 Nat. science.....4 hrs. ENGL 1302.....3 hrs. MATH 13253 hrs. HIST 1301, 1302, 2301, POSC 2305, 2306 or 2370...3 hrs. IDM 23423 hrs. Elective.....3 hrs. ACCT 2301*3 hrs. 15 hrs.	Semester 1 ECON 2301 or 2302.....3 hrs. HIST 1301, 1302, 2301, POSC 2305, 2306 or 2370...3 hrs. IDM 23423 hrs. Elective.....3 hrs. ACCT 23023 hrs. 15 hrs.	Semester 2 ECON 2301 or 2302.....3 hrs. HUMA core.....3 hrs. HIST 1301, 1302, POSC 2305 or 2306...3 hrs. Elective.....3 hrs. ACCT 23023 hrs. 15 hrs.
Third Year		Fourth Year	
Semester 1 MKT 3340 or MGT 3330...3 hrs. BUSI 3312.....3 hrs. COB writing component.....3 hrs. ECON 33113 hrs. Adv. ECON elective.....3 hrs. 15 hrs.	Semester 2 MKT 3340 or MGT 3330...3 hrs. ECON 33123 hrs. Adv. ECON elective.....3 hrs. Adv. ECON elective.....3 hrs. FIN 33203 hrs. 15 hrs.	Semester 1 IDM 3330.....3 hrs. Adv. ECON elective.....3 hrs. Adv. ECON elective.....3 hrs. Elective.....3 hrs. 15 hrs.	Semester 2 MGT 4315.....3 hrs. Adv. ECON elective.....3 hrs. Adv. ECON elective.....3 hrs. Elective.....3 hrs. 12 hrs.

*Students should start the accounting sequence by the first semester of the sophomore year.

Department of Accounting, Economics and Finance

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, MATH 1324 and SCOM 1321.

B.B.A. Degree Requirements

Finance Core Requirements

- 12 semester hours—FIN 4311, 4320, 4323, 4326.
- Nine semester hours of advanced finance electives.
- Nine 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	Semester 2	Semester 1	Semester 2
Nat. science.....4 hrs. ENGL 13013 hrs. SCOM 1315 or 13213 hrs. MATH 13243 hrs. PHED 11111 hr. HIST 1301, 1302, 2301, POSC 2305, 2306 or 2370...3 hrs. 17 hrs.	Nat. science.....4 hrs. ENGL 1302.....3 hrs. MATH 1325.....3 hrs. HIST 1301, 1302, 2301, POSC 2305, 2306 or 2370...3 hrs. Visual/Performing arts core3 hrs. 16 hrs.	ECON 2301 or 23023 hrs. HIST 1301, 1302, 2301, POSC 2305, 2306 or 2370...3 hrs. IDM 23423 hrs. Elective3 hrs. ACCT 2301*.....3 hrs. 15 hrs.	ECON 2301 or 23023 hrs. HUMA core3 hrs. HIST 1301, 1302, 2301, POSC 2305, 2306 or 2370...3 hrs. Elective.....3 hrs. ACCT 23023 hrs. 15 hrs.
Third Year		Fourth Year	
Semester 1	Semester 2	Semester 1	Semester 2
MKT 3340 or MGT 3330....3 hrs. BUSI 3312 or adv. ECON elective3 hrs. COB writing component3 hrs. FIN 33203 hrs. FIN 43113 hrs. 15 hrs.	MKT 3340 or MGT 3330....3 hrs. BUSI 3312 or adv. ECON elective3 hrs. ACCT, ECON or FIN elective...3 hrs. FIN 43263 hrs. FIN 43203 hrs. 15 hrs.	IDM 3330 or MGT 4315....3 hrs. Adv. FIN elective3 hrs. FIN 43233 hrs. Adv. FIN elective3 hrs. ACCT*, ECON or FIN elective...3 hrs. 15 hrs.	IDM 3330 or MGT 4315....3 hrs. Adv. FIN elective3 hrs. ACCT*, ECON or FIN elective...3 hrs. Elective3 hrs. 12 hrs.

*Students should start the accounting sequence by the first semester of the sophomore year.

Double Major in Accounting and Finance

University Core Curriculum Requirements

Refer to the “University Core Curriculum” section of this catalog. Student must take ECON 2301, MATH 1324 and SCOM 1321.

B.B.A. Degree Requirements

Refer to the “Bachelor of Business Administration (B.B.A.) Degree Core Requirements” section of this catalog. Students must take a FIN course for the College of Business writing component.

Accounting Core Requirements

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

Finance Core Requirements

- 12 semester hours—FIN 4311, 4320, 4323, 4326.
- Six semester hours of advanced finance electives.

Additional Requirements

- Additional electives to total 120 hours.
- Total of 24 accounting hours and 24 finance hours.

Double Major in Economics and Finance

University Core Curriculum Requirements

Refer to the “University Core Curriculum” section of this catalog. Student must take ECON 2301, MATH 1324 and SCOM 1321.

B.B.A. Degree Requirements

Refer to the “Bachelor of Business Administration (B.B.A.) Degree Core Requirements” section of this catalog. Students must take a FIN course for the College of Business writing component.

Economics Core Requirements

- ECON 3311, 3332.
- Nine semester hours of advanced economic electives.

Finance Core Requirements

- 12 semester hours—FIN 4311, 4320, 4323, 4326.
- Six semester hours of advanced finance electives.

Additional Requirements

- Additional electives to total 120 hours.
- Total of 24 economics hours and 24 finance hours.