The mission of the College of Business is to provide high-quality undergraduate and graduate business education with a global perspective and ethical awareness. This is accomplished through an 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 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 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.
- CIDM 2342.
- CIDM 3330.
- ECON 2302, plus three hours advanced economics electives.
- FIN 3320.
- MATH 1325.
- MGT 3330, 4315.
- MKT 3340.
- COB writing component: one course from CIS 3320, ECON 4342, 4370, FIN 3350, 4320, 4321, MGT 3335.
- 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, CIDM 3330, ECON 2301, 2302, FIN 3320, MKT 3340, MGT 3330 and CIDM 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.
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.

**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.

**College of Business Requirements (33 hours)**

- ACCT 2301, 2302.
- BUSI 3312.
- CIDM 2342, 3330.
- ECON 2301*, 2302.
- FIN 3320.
- MATH 1325.
- MGT 3330, 4315.
- MKT 3340.
- College of Business writing component—one course from CIDM 3320, ECON 4342, 4370, FIN 3350, 4320, 4321, MGT 3335.
- 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)**
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, COMM 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.
- CIDM 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, COMM 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.
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 COMM 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.

Major in Economics (Major Code: 306)

University Core Curriculum Requirements

- Specific courses required from University core curriculum requirements are MATH 1324, COMM 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.

For information about the master of professional accounting (M.P.A.) degree, refer to the “Graduate School” 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 Accounting

<table>
<thead>
<tr>
<th>Semester 1</th>
<th>Semester 2</th>
<th>Semester 1</th>
<th>Semester 2</th>
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<td>ENGL 1301 .... 3 hrs.</td>
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<td>ECON 2301 .... 3 hrs.</td>
<td>ECON 2302 .... 3 hrs.</td>
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<td>ECON 3311 .... 3 hrs.</td>
<td>ECON 3312 .... 3 hrs.</td>
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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 COMM 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.

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 COMM 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 COM 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, 3312.
• Nine semester hours of advanced economics 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.