College of Business

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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.

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.

West Texas 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 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 3.0 or higher and scores in the 50th percentile or higher in one or more categories (math, verbal or analytical) of the 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 on the composite score of the GMAT exam.
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, information and decision management, 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 conditional status 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 (40–49 graduate hours)

M.B.A. Foundation Courses (0 or 9 graduate hours)

• Students with an undergraduate degree in business administration or closely related and a grade point average of 2.8 or higher are not required to take foundation courses.
• Students with an undergraduate degree outside of business administration or an undergraduate degree in business administration with a grade point average below 2.8 are required to take nine semester hours from the following: ACCT 6300, ECON 6300, IDM, 6300, MGT 6300, MKT 6300, FIN 6300 and BUSI 6300. The explicit nine semester hours are determined by the associate dean. In addition, the associate dean may select more than nine semester hours of foundation courses in special cases where student academic background in business administration, grade point average or work experience are limited.
• Students from non-business graduate programs must receive permission from the associate dean in the College of Business to enroll in College of Business graduate courses.
M.B.A. Core Courses (28 graduate hours)

- ACCT 6305
- CIDM 6305
- CIDM 6310
- FIN 6320
- ECON 6305 or 6306
- MKT 6340
- MGT 6334
- MGT 6318
- Three semester hours in international business from ECON 6341, FIN 5323, MGT 6330 or MKT 6319.
- BUSI 6105

Courses for Emphasis (12 graduate hours)

- M.B.A.—General Business—12 semester hours of graduate business elective courses.
- M.B.A.—Agriculture**—12 semester hours of agriculture courses.
- M.B.A.—Computer Information Systems****—12 semester hours of CIDM courses.
- M.B.A.—Management**—nine semester hours of management courses; three semester hours of elective courses.
- M.B.A.—Marketing**—nine semester hours of marketing courses; three semester hours of elective courses.
- M.B.A.—Healthcare Management Emphasis—12 graduate hours of BUSI 5370, MGT 6370, MKT 6370, ECON 6370, FIN 6370, CIDM 6375/MGT 6375.

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

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

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

Rotation of Courses

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

Leveling Courses

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<thead>
<tr>
<th>Fall Semester</th>
<th>Spring Semester</th>
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<tbody>
<tr>
<td>ACCT 6300</td>
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<tr>
<td>CIDM 6300</td>
<td>FIN 6300</td>
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<td>BUSI 6300</td>
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Core Courses

<table>
<thead>
<tr>
<th>Fall Semester</th>
<th>Spring Semester</th>
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<tbody>
<tr>
<td>ACCT 6305</td>
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Dr. James Owens, department head
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Full Graduate Faculty: Dé Armond, Kreissl, Macy, Owens, Pulliam, Rosa, Terry.

Associate Graduate Faculty: Friske, Humphrey, Murphy, Pjesky, Ramos, Upshaw, Wang.

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.

NOTE: See the “Academic Courses and Abbreviations” and “Course Descriptions” sections of this catalog for a complete list of courses offered by the University.
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 on the composite score of the GMAT exam.
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 conditional status 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, CIDM 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, CIDM 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 and 6321.
- 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, CIDM 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, 6321 and three semester hours advanced accounting-related courses.
- Nine semester hours from the M.B.A. degree core.
- Pass comprehensive final exam.

Comprehensive Exam
During the last semester of course work for the 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 Business Administration (B.B.A.)/Master of Professional Accounting (M.P.A.) Degree

Major in Accounting (Major Code: 5321)

General Requirements for the Bachelor of Business Administration (B.B.A.)/Master of Professional Accounting (M.P.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 on the composite score of the GMAT exam.
- 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.
Department of Accounting, Economics and Finance

Master of Science (M.S.) Degree

Major in Finance and Economics (Major Code: 5320)

General Requirements

See graduate admission requirements.

Students who enter the M.S. degree in finance and economics program on conditional status 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. degree in finance and economics 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, CIDM 6300.

Core Requirements

Core requirements for all students in the M.S. in finance and economics program (24 hours) include:

- ECON 6305—Seminar in Advanced Microeconomic Theory.
- ECON 6306—Seminar in Advanced Macroeconomic Theory.
- FIN 5311—Corporate Governance and Ethics.
- FIN 5321—Portfolio Management or FIN 6322—Security Analysis.
- FIN 6320—Seminar in Finance or FIN 6370—Financial Management of Biotechnology and Health Care.
- FIN 6330—Money and Capital Markets or FIN 6350—Seminar in Financial Planning.
- CIDM 6320—Econometrics.

Additional Requirements

Twelve semester hours of graduate elective courses in economics, finance or CIDM 6305 (excluding leveling courses ACCT 6300, ECON 6300, FIN 6300 and CIDM 6300).

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 core courses and 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.

Department of Accounting, Economics and Finance • 213
Department of Computer Information and Decision Management

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Full Graduate Faculty: Abdullat, Jafar, Landram.
Associate Graduate Faculty: Babb, Furner, Keith, Kelley.

In today’s highly competitive global environment, the effective deployment of information technology has become the key to business success. New applications of information technology strike at the heart of what management does and how organizations are structured and compete. In many respects, these applications are redefining the nature of work and its organizations.

The Department of Computer Information and Decision Management offers several graduate courses in the area of computer information and decision management (CIDM). These courses are designed to provide students with the knowledge and skills needed to ameliorate their business education and prepare them for highly competitive business environments and decision science.

The M.B.A. degree with emphasis in the Information and Decision Management (M.B.A./IDM) Program is designed for enterprise professional to achieve success through alignment and deployment of business and IT strategies. The program is designed to provide participants with the requisite management, business, strategic and technical skills needed to help their companies apply information systems technology more efficiently and effectively. Classes combine lectures, cases, individual and team projects, and participant presentations. Many projects will be applicable directly to the participant’s sponsoring organization’s business needs.

Department of Management, Marketing and General Business

Dr. R. Nicholas Gerlich, department head
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ngerlich@wtamu.edu • wtamu.edu

Full Graduate Faculty: Anwar, Gerlich, Mills.
Associate Graduate Faculty: Kilic, Li, Racherla, Rider, Shaffer, Shao, Xiao.

Graduate courses in management and marketing focus on creating a “real world environment” by using business experiences of graduate students in class discussions, case analyses and research reports. Emphasis is placed on using computer tools in the strategic-decision process and developing written- and oral-communication skills through extensive research into current marketing issues. High priority is placed on understanding the role and significance of marketing to the success of domestic and international business.

Discipline Course Prefix
Computer Information and Decision Management CIDM
NOTE: See the “Academic Courses and Abbreviations” and “Course Descriptions” sections of this catalog for a complete list of courses offered by the University.

Discipline Course Prefix
General Business BUSI
Management MGT
Marketing MKT
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