

SCHOOL OF BUSINESS

Dr. Marc Miller, Dean

Dr. Nathan Campbell, Associate Dean

Ms. Jane Adams, Dr. Aggarwal, Dr. EO Akoto, Dr. EV Akoto, Dr. Almand, Dr. Blaylock, Ms. Clark, Ms. Francis, Mr. Greene, Ms. Hernandez, Dr. Jackson, Ms. Massey, Dr. Rodriquez, Ms. Sigman, Dr. Watters, Dr. Zarzosa

Accreditation

Henderson State University's B.B.A. and M.B.A. degree programs are accredited by AACSB International - The Association to Advance Collegiate Schools of Business.

Vision Statement

The School of Business at Henderson State University will be recognized as the school of choice leading the educational, entrepreneurial, and economic development of southwestern Arkansas and the surrounding region.

Mission Statement

The School of Business at Henderson State University provides an educational environment in which excellent faculty, enthusiastic students, and engaged partners collaborate in experiential learning activities.

Core Values

Integrity

We exhibit and expect high ethical standards and morality in all we do.

Intellectual Curiosity

We promote education as a journey of intellectual curiosity.

Collaboration

We actively promote faculty, student, and community collaboration in the educational process.

Excellence

We strive for excellence in teaching, research, and service.

Purpose

Within the framework and the larger goals and objectives of the university, the role of the School of Business is to provide a well-rounded professional education in business leading to the B.B.A. degree with majors in accounting and business administration. The School of Business seeks to help students develop abilities and skills which are both useful and adaptive to the needs of business and industry, professional organizations, and government. In addition, the School of Business attempts to improve the quality of life in the community and surrounding regions by serving as a bridge for the exchange of information and ideas concerning business and economics.

The School of Business offers a professional graduate program designed to prepare students in the more dynamic aspects of business practice and theory. The M.B.A. program focuses on development of the higher levels of management skills needed to deal effectively with the complex problems of today. For details, consult the Graduate Catalog. All programs are under the supervision of the Dean of the School of Business, and correspondence should be addressed to the Dean or the Associate Dean.

Requirements for Admission to the Undergraduate Business Program

A student enrolled at Henderson State University as a declared business major is admitted into the School of Business. It is the student's responsibility to initiate the application for the continuation of their major. Students complete and submit an application to the School of Business after meeting the following criteria:

- 1) Student may apply to the School of Business after earning 40 credit hours.
- 2) Student is required to meet with the Professional Advisor in Academic Advising. The student and professional advisor will create a degree plan. The degree plan must be submitted with the application.
- 3) Student is required to have a minimum cumulative a GPA of 2.75 for the Accounting major **or** GPA of 2.50 for the Business Administration major.
- 4) Student is required to complete the following courses prior to application (must earn a minimum GPA of 2.50 or better):
 - a. GBU 1311 Business Professional Skills, Part I*,
 - b. GBU 1321 Business Professional Skills, Part II*,
 - c. COM 2013 Oral Communications,
 - d. ACC 2013 Principles of Accounting A,
 - e. GBU 2013 Quantitative Analysis for Business Decisions, and
 - f. MIS 2073 Fundamentals of Information Systems (or CSC 2003)
- 5) Students should have completed or be currently enrolled in 3 of the following courses at the time of application:
 - a. Students choose 2 of the required courses from these options:
 - i. ACC 2023 Principles of Accounting B or
 - ii. ECO 2013 Macroeconomics or
 - iii. ECO 2023 Microeconomics

(**Accounting majors** are required to be enrolled in ACC 2023 and either ECO 2013 or ECO 2023.)
 - b. Students choose 1 of the required courses from these options:
 - i. GBU 2331 Business Professional Image* or
 - ii. GBU 2431 Business Career Readiness*
- 6) Submit a 2 page essay describing why the student wants to be an accounting **or** a business major.

Admission to the program will be determined by several factors and is at the discretion of the committee. Submission of minimum required materials is not a guarantee of admission to the program. Students not meeting all the minimum criteria will meet with the committee and present the following requirements.

Students failing to meet one or more of the above requirements must submit an essay explaining:

- a. Why they do not meet the requirement(s).
- b. Their action plan to ensure their success in the program.

Transfer students and students with significant earned hours will be evaluated on a case by case basis. (*Transfer students with classification status as junior level or above are exempt from these courses.)

General Requirements

Students pursuing a B.B.A. degree must complete a minimum of 120 semester hours to graduate. These hours will include the Liberal Arts Core requirements (see page 66), the Business Curriculum Core requirements (see below), the specific requirements of the major field selected, and various electives.

Candidates for the B.B.A. degree must complete a minimum of 50 semester hours of business courses with a grade of "C" or higher. A student may not present for graduation a grade lower than "C" in any course used to meet the requirements listed in the major field of study or area of concentration. At least 50 percent of the required business courses must be taken at Henderson State University. CLEP credit will not be accepted for business courses.

All candidates for the B.B.A. degree must take an exit exam designed to measure the candidates' knowledge of core business concepts. Exam results are part of the School of Business Assessment Program and are used to evaluate curriculum content and delivery to our students. The exam is administered in MGM 4133 Strategic Management.

A broad-based education is vital to the effective business professional of today. Business majors should select a variety of non-business courses as free electives. Business majors may, but are not required to, minor in any of several non-business fields. Minor fields of study in business are not offered to students pursuing a B.B.A. degree but are available for non-business majors. These minor fields are accounting and business administration. Candidates for the B.B.A. degree can double major in business.

Students pursuing the B.B.A. degree may select from the following areas as major fields: accounting and business administration. The business administration major supports the purpose of a well-rounded professional business program while allowing for additional study in the specific areas of entrepreneurship, finance, [hospitality management](#), management, management information systems, and marketing.

Double Business Majors and Options

The School of Business allows Bachelor of Business Administration (B.B.A.) programs to be combined resulting in a degree with a double major. If all specified requirements are completed at the same time, one diploma recognizing both business majors will be awarded. These double major programs are constructed for business students only and prohibit participating in certificate programs. Accounting majors may double major with one of our other options below: BBA in Accounting and Business Administration with an Option in one of the following:

- Entrepreneurship
- Finance
- [Hospitality Management](#)
- Management
- Management Information Systems
- Marketing

Business Administration Majors may complete dual options by completing all of the requirements under each option. Course double dipping is allowed, as long as at least 12 hours of option specific courses are completed within each option (ex. – 12 hours FIN; 12 hours MGM; 12 hours MKT).

The Business Curriculum Core

In addition to the course requirements for each major in business, all students seeking the B.B.A. degree must complete a group of courses called "the business core." These courses cover a broad range of business topics which are considered to be essential for all business students. Particular emphasis is placed on the applications of decision-making principles based on current business practices, including the increasing use of quantitative management techniques. This core provides the foundation for additional study in the various business fields.

ACC	2013, 2023	Principles of Accounting A and B	6
ECO	2013, 2023	Principles of Economics	6
FIN	3043	Business Finance	3
GBU	2013	Quantitative Analysis for Business Decisions	3
GBU	3143	Legal Environment of Business	3
GBU	3133	Business Statistics	3
MGM	3013	Management Communications	3
MGM	3113	Management and Organizational Behavior	3
MGM	4073	Operations Management	3
MGM	4133	Strategic Management	3
MIS	3103	Information Systems in Business	3
MKT	3013	Fundamentals of Marketing	<u>3</u>
			Hours 42

Computer proficiency* is desirable for ACC 2013; ACC 2023, ECO 2013, 2023; and GBU 2013. Core business courses may not be taken by correspondence. Junior and senior level business courses should not be taken prior to successfully completing the formal application process, the accumulation of 60 hours of college credit, with the possible exceptions of GBU 3143, Legal Environment of Business, MGM 3013, Management Communications, and MGM 3113, Management and Organizational Behavior. Due to prerequisite courses, it is very important for the student to follow the proper course sequence. See School of Business Graduation Plans for comprehensive information.

* Computer Proficiency Defined: Students are required to have a passing grade in MIS 2073 or a comparable class, such as CSC 2003.

Accounting Major

Accounting courses are designed to achieve the following objectives: (1) to provide students with sufficient knowledge of accounting principles and practices in order to use accounting information effectively in the decision-making process

and (2) to provide students with sufficient specialized training in accounting principles and techniques to qualify them for accounting positions in business, government, and public accounting.

The accounting major provides the graduate with the qualifications for entry level accounting positions in industry, not-for-profit organizations, and accounting firms. Graduates planning a career in professional accounting with a public accounting firm should also plan to meet the requirements set forth by the Arkansas State Board of Public Accountancy to sit for the CPA examination. Accounting students should be aware that most states require 150 hours of education to sit for the CPA exam. The Arkansas State Board of Public Accountancy requires 150 semester hours of college credit, including at least a baccalaureate degree.

Requirements for a Major in Accounting

The student must complete the accounting courses indicated by * below with a grade of "C" or better. Accounting majors are expected to earn a grade of "C" or better in each prerequisite accounting course before progressing to the next course. This list does not include the liberal arts core required for graduation. See the School of Business Graduation Plan for this major for a comprehensive list. A total of 120 hours must be completed for graduation.

ACC	2013, 2023	*Principles of Accounting-A and B	6
ACC	3043	*Cost Accounting	3
ACC	3053, 3063	*Intermediate Accounting-I and II	6
ACC	3163	*Federal Income Tax Accounting	3
ACC	3253	*Accounting Information Systems	3
ACC	4083	*Advanced Accounting	3
ACC	4093	*Auditing	3
ACC	4243	*Not-for-Profit Accounting	3
ECO	2013, 2023	Principles of Economics	6
FIN	3043	Business Finance	3
GBU	2013	Quantitative Analysis for Business Decisions	3
GBU	3133	Business Statistics	3
GBU	3143	Legal Environment of Business	3
MGM	3013	Management Communications	3
MGM	3113	Management and Organizational Behavior	3
MGM	4073	Operations Management	3
MGM	4133	Strategic Management	3
MIS	3103	Information Systems in Business	3
MKT	3013	Fundamentals of Marketing	3
			Hours 66

Requirements for a Minor in Accounting

The student must complete Principles of Accounting A and B, plus nine hours of upper-level Accounting electives for a total of 15 hours of accounting with a grade of "C" or better.

Business Administration Major

The Business Administration curriculum is structured to provide the broad education that students need for career success as future business executives.

A rapidly changing business environment makes it essential that future business leaders be broadly educated in order to adjust and adapt themselves to changing requirements. This curriculum is designed to provide students with a strong base from which to gain entry into an organization through either an Entrepreneurship, Finance, Management, Management Information Systems, or Marketing option and yet give the flexibility and upward career mobility necessary for advancement to general management.

Requirements for the Entrepreneurship Option

The student must complete the courses indicated by * below with a grade of "C" or better. This list does not include the liberal arts core required for graduation. See the School of Business Graduation Plan for this focus area for a comprehensive list. A total of 120 hours must be completed for graduation.

ACC	2013, 2023	Principles of Accounting A & B	6
ECO	2013, 2023	Principles of Economics	6
FIN	3043	Business Finance	3
GBU	2013	Quantitative Analysis for Business Decisions	3
GBU	3133	Business Statistics	3
GBU	3143	Legal Environment of Business	3
GBU	4213	*Intro to Entrepreneurship	3
GBU	4223	*Applied Entrepreneurship	3
MGM	3013	Management Communications	3
MGM	3113	Mgmt. & Organizational Behavior	3
MGM	4023	*Human Resource Management	3
MGM	4073	Operations Management	3
MGM	4133	Strategic Management	3
MGM	4153	*International Business	3
MGM	4143	*Small Business Management	3
MIS	3103	Information Systems in Business	3
MKT	3013	Fundamentals of Marketing	3
		*Advanced Business Elective***	<u>3</u>
			Hours 60

Advanced Business Elective:

***Any 3000 or 4000 level course from ACC, ECO, FIN, GBU, MGM, MIS, or MKT may be used for an Adv. Business Elective.

Requirements for the Finance Option

The student must complete the courses indicated by * below with a grade of "C" or better. This list does not include the liberal arts core required for graduation. See the School of Business Graduation Plan for this focus area for a comprehensive list. A total of 120 hours must be completed for graduation.

ACC	2013, 2023	Principles of Accounting A & B	6
ECO	2013, 2023	Principles of Economics	6
FIN	3043	*Business Finance	3
FIN	3241	*Investments Lab	1
FIN	4103	*Investment Principles	3
FIN	4123	*Financial Planning	3
FIN	4213	*Security Analysis & Portfolio Management	3
FIN	4221	*Portfolio Management Lab	2
FIN		*Advanced Finance Elective**	3
GBU	2013	Quantitative Analysis for Business Decisions	3
GBU	3133	Business Statistics	3

GBU	3143	Legal Environment of Business	3
MGM	3013	Management Communications	3
MGM	3113	Mgmt. & Organizational Behavior	3
MGM	4073	Operations Management	3
MGM	4133	Strategic Management	3
MGM	4193	*International Business	3
MIS	3103	Information Systems in Business	3
MKT	3013	Fundamentals of Marketing	3
ACC	3053	*Intermediate Accounting I (or)	
ACC	3163	*Federal Income Tax Accounting (or)	
		*Advanced Finance Elective**	<u>3</u>
			Hours 63

Advanced Finance Elective:

**Any 3000 or 4000 level Finance course.

Requirements for the Management Option

The student must complete the courses indicated by * below with a grade of "C" or better. This list does not include the liberal arts core required for graduation. See the School of Business Graduation Plan for this focus area for a comprehensive list. A total of 120 hours must be completed for graduation.

ACC	2013, 2023	Principles of Accounting A and B	6
ECO	2013, 2023	Principles of Economics	6
FIN	3043	Business Finance	3
GBU	2013	Quantitative Analysis for Business Decisions	3
GBU	3133	Business Statistics	3
GBU	3143	Legal Environment of Business	3
MGM	3013	*Management Communications	3
MGM	3113	*Management and Organizational Behavior	3
MGM	4023	*Human Resource Management	3
MGM	4073	*Operations Management	3
MGM	4133	*Strategic Management	3
MGM	4153	*Organizational Leadership	3
MGM	4193	*International Business	3
MGM		*Advanced Management Elective**	3
MIS	3103	Information Systems in Business	3
MKT	3013	Fundamentals of Marketing	3
		*Advanced Business Electives***	<u>6</u>
			Hours 60

Advanced Management Electives:

**Any 3000 or 4000 level Management course.

Advanced Business Elective:

***Any 3000 or 4000 level course from ACC, ECO, FIN, GBU, MGM, MIS, or MKT may be used for an Adv. Business Elective.

Requirements for the Hospitality Management Option

The student must complete the courses indicated by * below with a grade of "C" or better. This list does not include the liberal arts core required for graduation. See the School of Business Graduation Plan for this focus area for a comprehensive list. A total of 120 hours must be completed for graduation.

ACC	2013, 2023	Principles of Accounting A and B	6
ECO	2013, 2023	Principles of Economics	6
FCS	2053	*Meal Management	3
FCS	3393	*Food Economics	3
FIN	3043	Business Finance	3
GBU	2013	Quantitative Analysis for Business Decisions	3

GBU	3133	Business Statistics	3
GBU	3143	Legal Environment of Business	3
MGM	3013	*Management Communications	3
MGM	3113	*Management and Organizational Behavior	3
MGM	4023	*Human Resource Management	3
MGM	4073	*Operations Management	3
MGM	4133	*Strategic Management	3
MGM	4153	*Organizational Leadership	3
MGM	4283	*Management Internship	3
MIS	3103	Information Systems in Business	3
MKT	3013	Fundamentals of Marketing	3
REC	3023	*Program Planning and Practicum	3
REC	3143	*Travel and Tourism	3
REC	4193	*Special Events	<u>3</u>
			Hours 66

Requirements for the Management Information Systems Option

The student must complete the courses indicated by * below with a grade of "C" or better. This list does not include the liberal arts core required for graduation. See the School of Business Graduation Plan for this focus area for a comprehensive list. A total of 120 hours must be completed for graduation.

ACC	2013, 2023	Principles of Accounting A and B	6
CSC	1104	*Foundations of Computer Science I	4
CSC	1114	*Foundations of Computer Science II	4
CSC	2173	*Assembler Language	3
CSC	2203	*Data Structures	3
CSC	3133	*Introduction to Database Theory	3
CSC	3223	*Algorithm Analysis	3
CSC	4283	*Introduction to Networking	3
ECO	2013, 2023	Principles of Economics	6
FIN	3043	Business Finance	3
GBU	2013	Quantitative Analysis for Business Decisions	3
GBU	3133	Business Statistics	3
GBU	3143	Legal Environment of Business	3
MGM	3013	Management Communications	3
MGM	3113	Management and Organizational Behavior	3
MGM	4073	Operations Management	3
MGM	4133	Strategic Management	3
MGM	4193	*International Business	3
MIS	3103	*Information Systems in Business	3
MIS	4043	*Systems Analysis and Design (or)	
CSC	3463	*Software Engineering	3
MKT	3013	Fundamentals of Marketing	3
MTH	2283	*Discrete Mathematics I	<u>3</u>
			Hours 74

Requirements for the Marketing Option

The student must complete the courses indicated with * below with a grade of "C" or better. This list does not include the liberal arts core required for graduation. See the School of Business Graduation Plan for this focus area for a comprehensive list. A total of 120 hours must be completed for graduation.

ACC	2013, 2023	Principles of Accounting A and B	6
ECO	2013, 2023	Principles of Economics	6
FIN	3043	Business Finance	3
GBU	2013	Quantitative Analysis for Business Decisions	3
GBU	3133	Business Statistics	3

GBU	3143	Legal Environment of Business	3
MGM	3013	Management Communications	3
MGM	3113	Management and Organizational Behavior	3
MGM	4073	Operations Management	3
MGM	4133	Strategic Management	3
MGM	4193	*International Business	3
MIS	3103	Information Systems in Business	3
MKT	3013	Fundamentals of Marketing	3
MKT	4113	*Marketing Research	3
MKT	4163	*Consumer Behavior	3
		*Advanced Marketing Electives**	6
		*Advanced Business Electives***	<u>3</u>
		Hours	60

Advanced Marketing Elective:

** Any 3000 or 4000 level Marketing course, or MMC 4113 Advertising Principles and Practices, or MMC 4193 Principles of Public Relations may be used for one Advanced Marketing elective.

Advanced Business Elective:

***Any 3000 or 4000 level course from ACC, ECO, FIN, GBU, MGM, MIS, or MKT may be used for an Adv. Business Elective.

Requirements for a Minor in Business Administration

The student must complete the courses listed below with a grade of "C" or better.

ACC	2013, 2023	Principles of Accounting A and B	6
ECO	2023	Principles of Microeconomics	3
MGM	3113	Management and Organizational Behavior	3
MKT	3013	Fundamentals of Marketing	3
		Advanced Business Elective***	<u>3</u>
		Total Minor Requirements	18

Advanced Business Elective:

***Any 3000 or 4000 level course from ACC, ECO, FIN, GBU, MGM, MIS, or MKT may be used for an Adv. Business Elective.

Requirements for Business Certificates

For students who want to build practical and professional skills that will help distinguish themselves from their competition, the School of Business offers six certificates for non-business majors and one certificate for business majors that will help you achieve this goal.

Business Information Technology (IT) Certificate

The Business Information Technology certificate provides students with a broad background in business, technology used to run small businesses in the current global business world, and an understanding of personal finances. This program is taught jointly by the School of Business and the Department of Mathematics and Computer Science.

The student must complete the courses listed below with a grade of "C" or better.

GBU 1093	Introduction to Business	3
CSC2003	Introduction to Computers (or)	
MIS 2073	Fundamental of Information Systems	3
CSC2163	Microsoft Excel	3
CSC2163	Web Design	3
FIN 2183	Financial Literacy	<u>3</u>
	Total Certificate Requirements	15

Fashion Marketing Certificate

The fashion marketing certification focuses on business practices in the context of fashion and design.

The student must complete the courses listed below with a grade of “C” or better.

GBU1093	Introduction to Business	3
MKT3013	Fundamentals of Marketing	3
MKT4033	Retailing	3
FSC 1013	Textiles and Clothing X (and/or)	
FSC 2313	Intro to Fashion Merchandising* (and/or)	
FSC 3483	History of Costume: 19th Century to Present †	6
	Total Certificate Requirements	15

* Offered every year and a half

† Offered every two years

X Offered every fall

Financial Services Support Certificate

The program would provide a strong foundation of necessary fundamentals to successfully compete in a supporting role within the financial services industry. The program is tailored specifically for those who are not majoring in the field of finance, but still desire to build a base of essential knowledge to be able to work with professionals in the financial services industry.

The student must complete the courses listed below with a grade of “C” or better.

GBU 1093	Introduction to Business	3
FIN 2183	Financial Literacy	3
FIN 2283	Beginning Investments	3
FIN 3241	Investments Lab	1
MGM3013	Management Communications	3
	Total Certificate Requirements	13

Integrated Marketing Communications Certificate

Integrated marketing communications (IMC) refers to the coordination of promotion and other marketing efforts to ensure maximum informational and persuasive impact on customers. Major environmental changes such as media fragmentation and widespread internet availability have caused an increased need for IMC.

The student must complete the courses listed below with a grade of “C” or better.

GBU 1093	Introduction to Business	3
MKT 3013	Fundamentals of Marketing	3
MKT 4053	Promotions Management	3
COM 4093	Persuasion* (and/or)	
COM 4003	Special Topics: Strategic Digital Media † (and/or)	
COM 2153	Argumentation & Debate X (and/or)	
COM 4133	Rhetorical Theory X (and/or)	
MMC 4113	Advertising Principles & Practices †	6
	Total Certificate Requirements	15

* Offered every year and a half

† Offered every two year

X Offered every fall

Nonprofit Management Certificate

The nonprofit sector continues to grow with increased competition resulting from changes in funding patterns and high demands for accountability. These challenges require strong leaders to manage nonprofit organizations. The HSU

Nonprofit Management certificate curriculum offers a rigorous foundation required to for the establishment, implementation, and sustainability of successful nonprofit organizations. This certificate program is designed to provide the professional training and development necessary to support your organization’s sustainability and growth.

The student must complete the courses listed below with a grade of “C” or better.

MGM 3013	Management and Organizational Behavior*	3
MGM 4053	Nonprofit Management	3
MGM 4063	Grant Writing and Nonprofit Funding	3
MGM 4083	Public Budgeting and Finance	3
MGM 4023	Human Resource Management (or)	
MGM 4153	Organizational Leadership	<u>3</u>
	Total Certificate Requirements	15

* This course must be taken prior to other required courses.

Personal Financial Planning Certificate (for Business majors)

The personal Financial Planning Certificate is designed as a comprehensive preparation in all aspects of personal financial planning. The certification covers all of the required topics to fulfill the education requirements to sit for the CFP® Certification Examination.

The student must complete the courses listed below with a grade of “C” or better.

ACC	3163	Federal Income Tax Accounting.....	3
FIN	2183	Financial Literacy	3
FIN	3173	Insurance Planning	3
FIN	3303	Retirement and Employee Benefits.....	3
FIN	3323	Estate Planning.....	3
FIN	4103	Investment Principles.....	3
FIN	4123	Financial Planning.....	3

NOTE: The combined prerequisites for the above courses are:

ACC 2013	Principles of Accounting A
ACC 2023	Principles of Accounting B
ECO 2013	Principles of Macroeconomics
ECO 2023	Principles of Microeconomics
FIN 2233	Beginning Investments
FIN 3241	Investments Lab
FIN 3043	Business Finance
GBU 2013	Quantitative Analysis for Business Decisions
MTH 1243	College Algebra

Total Certificate Requirements = 46 hours

Personal Sales Certificate

Regardless of a student’s major, having a focused understanding of personal sales skills can give one a distinctive competitive advantage in any chosen career. Sales positions are available in all fields and as such, a sales certificate is a natural add-on for any major.

The student must complete the courses listed below with a grade of “C” or better.

GBU 1093	Introduction to Business	3
MKT 3013	Fundamentals of Marketing	3
MKT 4153	Sales Management	3
COM 2013	Oral Communication	3
COM 2153	Argumentation and Debate	<u>3</u>
	Total Certificate Requirements	15

Courses in Accounting

ACC 2013 (ACCT2003). Principles of Accounting A. Fundamental principles of accounting for sole proprietorships and corporations including preparation of basic financial statements. Prerequisite: Computer proficiency is desirable.

ACC 2023 (ACCT2013). Principles of Accounting B. Fundamental principles of accounting for industrial enterprises along with an introduction to the use of accounting information in the decision-making process. Prerequisite: ACC 2013.

ACC 3043. Cost Accounting. Accounting techniques of decision making and control applied to the industrial enterprise. Emphasis is on costing manufacturing products and services, cost concepts, costing systems, historical and standard cost, accumulation and distribution of overhead cost. Prerequisite: ACC 2023.

ACC 3053. Intermediate Accounting I. An overview of the organization of the accounting profession along with analytical and interim accounting for assets and liabilities. Prerequisite: ACC 2023.

ACC 3063. Intermediate Accounting II. Analytical and interim accounting for equity, investments, income taxes, pensions, leases, and statement of cash flows. Prerequisite: ACC 3053.

ACC 3163. Federal Income Tax Accounting. Tax regulations applicable to individuals and business enterprises with emphasis on tax determination and planning. Prerequisite: ACC 2023.

ACC 3253. Accounting Information Systems. A study of accounting systems design integrated into both manual and electronic data processing systems. Emphasis on system design concepts, internal control structures, and transaction processing systems. Prerequisite: ACC 2023.

ACC 3273. Survey of Accounting. Fundamentals of financial and managerial accounting, including preparation of basic financial statements and use of accounting information in the decision-making process. This course does not fulfill any School of Business undergraduate degree requirements.

ACC 4083. Advanced Accounting. A study of accounting and reporting for consolidated entities, foreign currency transactions and translation, and International Accounting Standards. Prerequisite: ACC 3053.

ACC 4093. (WI) Auditing. A study of fundamental audit principles, including audit reports, audit procedures, internal control, ethics, and client relationships. This is a writing intensive course. Prerequisite: ACC 3063.

ACC 4113, 5113. Advanced Auditing. A study of advanced issues including computer-based information systems, fraud, Security and Exchange Commission regulations, and ethics utilizing the case approach. Prerequisite: ACC 4093.

ACC 4173, 5173. Advanced Federal Income Tax. A study of the Internal Revenue Code as it applies to partnerships, corporations, and estates and trusts. Prerequisite: ACC 3163 or consent of the instructor.

ACC 4221-3, 5221-3. Special Studies in Accounting. Individual or group research and seminar discussions on special issues in the field of accounting. Prerequisite: ACC 3053 and consent of instructor.

ACC 4243, 5243. Not-for-Profit Accounting. The study of accounting procedures and regulations required for federal, state, and local governmental agencies; in addition, the course reviews required accounting principles for non-profit hospitals, public colleges and universities, public schools and other non-profit organizations. Prerequisite: ACC 2023.

ACC 4253, 5243, Professional Accounting Certification. By utilizing one of the national review preparation programs, candidates are able to prepare for professional accounting certification such those leading to CPA or CMA status and to develop an understanding of the concepts and theories underpinning professional accounting issues.

ACC 4283, 5283. Accounting Internship. The course provides students with a hands-on, practical, business-world experience in Accounting. Through an internship, students will have firsthand experience applying academic knowledge and skills, interact and communicate with business professionals, while building a network of professional contacts and

gaining self-confidence. Three semester hours credit maximum. Approval is required from the internship director and a faculty member in the student's focus area. Graduate internships must be approved by the MBA director. Current employment may NOT be used for credit in this course. Prerequisite: Instructor consent and other appropriate approvals. This is a credit/no credit course.

Courses in Economics

ECO 2013 (ECON2103). Principles of Macroeconomics. A study of macroeconomic principles including the market system, national income equilibrium, money and the banking system. Emphasis is placed on policies regarding inflation, unemployment, and economic growth and the government's effect on general business conditions. Computer proficiency is desirable.

ECO 2023 (ECON2203). Principles of Microeconomics. A study of microeconomic principles, including the foundation of demand (consumer theory), supply (theory of the firm), the operation of the market system, and government intervention. Emphasis is placed on application of these principles for business and government decision making. This course may be taken prior to ECO 2013. Computer proficiency is desirable.

ECO 3223. Survey of Economics. Economics is the study of decision-making under conditions of scarcity. This course looks at the behavior of the individual consumer and firm, and their interaction with the government. The second half of the course studies the macro economy and focuses on the causes of inflation, unemployment, and interest rate changes. The international economy will also be considered. This course does not fulfill any School of Business undergraduate degree requirements.

Courses in Finance

FIN 2183. Financial Literacy. A study of the basics of personal money management. Topics include budgeting, banking services, credit, insurance, real estate, savings and investments, estate and retirement planning, and taxes.

FIN 2233. Beginning Investments. An overview of essential investment topics such as the types and characteristics of financial securities, investment industry structure and controls, and ethics and regulation. Includes an introduction to the essential business areas of accounting, macroeconomics, microeconomics, and statistics. Designed to prepare students to sit for the Claritas® Investment Certificate exam as well as to prepare students to contribute to the active management of the Ross Whipple Student Managed Investment Fund through FIN 3241. May not be taken for credit if credit for FIN 4103 or FIN 4213 has already been earned. Prerequisites: Clear of remediation.

FIN 3033. Money and Banking. A study of the functions of money, banks, credit, and their relation to price levels and business transactions. Emphasis is on the Federal Reserve System. Prerequisite: ECO 2013.

FIN 3043. Business Finance. An introductory broad study of the field of finance with an emphasis placed on financial decision making in a business entity. Topics include financial statement analysis, stock and bond valuation, risk and return, capital budgeting, and sources and costs of financing. Prerequisites: ACC 2023; ECO 2013; ECO 2023; GBU 2013.

FIN 3173. Insurance Planning. A study of the basic ideas, problems and principles found in all types of modern day insurance and of other methods of handling risks. Topics include life, health, disability, long-term care, property, Social Security, and personal liability insurance.

FIN 3194. Real Estate Principles. A comprehensive study of real estate, covering the economics of real estate, real estate appraising, real estate regulation, real estate valuation, real estate finance, rights in real property and their transfer, public programs relating to real property. Designed to help prepare students for real estate licensing examination in Arkansas.

FIN 3241. Investments Lab. Students assist in the active management of the Ross Whipple Student Managed Investment Fund under the guidance of upper-level students. Activities include contributing to the analysis and reporting of the overall economy, sectors, and individual companies. This course may be repeated for a maximum of 4 hours credit. Prerequisites: FIN 2233 or FIN 3043.

FIN 3303. Retirement & Employee Benefits. This course provides a comprehensive overview of qualified (defined benefit, profit share, 401(k)) plans and nonqualified (deferred compensation, incentive stock options, employee stock purchase plans) retirement plans, other tax-advantaged plans (SIMPLE, ROTH and traditional IRAs), and employee benefits. This course also presents an overview of the Social Security disability and health care programs such as Medicare.

FIN 3323. Estate Planning. This course provides professional with an introduction to wills, trusts, the probate process and the taxation of estates. Course participants will also learn the tax implications of gifts and bequests during lifetime and at death. The approach provides students with taxation avoidance and minimization techniques useful in planning a client's estate.

FIN 4073, 5073. Advanced Financial Management. A review and extension of topics covered in FIN 3043 with a more rigorous and in depth approach. Notable topics include asset valuation, working capital management, cost of capital, and capital structure. Prerequisites: FIN 3043.

FIN 4103, 5103. Investment Principles. A study of financial markets and individual investment vehicles. Topics include equity and fixed-income valuation and markets, currency markets, risk and return measurement, investment transactions and positions, and derivative markets and instruments. Practical application is achieved through simulations and the management of the Ross Whipple Student Managed Investment Fund. Prerequisites: FIN 2233 (with a C or better), FIN 3043 (with a C or better); FIN 3241; Corequisites: FIN 4221 or 5221.

FIN 4123. Financial Planning. This course addresses all of the major financial planning issues and problems that individuals and families encounter. The major financial planning tools and techniques are discussed. It covers topics essential for students who will be taking the Certified Financial Planner exam. Prerequisite: FIN 2183; FIN 2233; FIN 3043.

FIN 4161-3, 5161-3. Special Studies in Finance. Individual or group research and discussion on special issues in the field of finance. Prerequisite: FIN 3043 and consent of the instructor.

FIN 4213, 5213. Security Analysis and Portfolio Management. A study of the techniques used in selecting securities in the context of planning and constructing a well-diversified portfolio. Topics include technical and fundamental analysis, security valuation models, economic and industry analysis, return and risk measurement, risk aversion and portfolio selection, ethics and professional standards. Practical application is achieved through simulations and the management of the Ross Whipple Student Managed Investment Fund. Prerequisites: FIN 2233 (with a C or better), FIN 3043 (with a C or better); FIN 3241; GBU 3133; Corequisites: FIN 4221 or 5221.

FIN 4221, 5221. Portfolio Management Lab. Students actively manage the Ross Whipple Student Managed Investment Fund. Activities include the analysis of the overall economy, sectors, and individual companies as well as the reporting of such analysis to fund stakeholders. This course may be repeated for a maximum of 3 hours credit. Corequisites: FIN 4103, 5103 or FIN 4213, 5213 or Prerequisite: FIN 4103 or FIN 4213.

FIN 4253, 5253. Finance Internship. The course provides students with a hands-on, practical, business-world experience in Finance. Through an internship, students will have firsthand experience applying academic knowledge and skills, interact and communicate with business professionals, while building a network of professional contacts and gaining self-confidence. Three semester hours credit maximum. Approval is required from the internship director and a faculty member in the student's focus area. Graduate internships must be approved by the MBA director. Current employment may NOT be used for credit in this course. Prerequisite: Instructor consent and other appropriate approvals. This is a credit/no credit course.

Courses in General Business

GBU 1311. Business Professional Skills - Part 1. This course provides students with an introduction to basic professional skills. Course participants will focus on self-image, social networks and the internet, personal social skills, written and oral communication skills, appreciation of volunteerism, basic business computer skills, understanding leadership, and other business concepts.

GBU 1321. Business Professional Skills Pt 2. This course provides students with higher level professional skills in the field of business. Course participants will focus on building additional skills in self-image, social networks, and the

internet, personal social skills, written and oral communication skills, and other business concepts. Additionally, course participants will build on basic study skills and develop appropriate etiquette skills as related to business courses.

GBU 2013. Quantitative Analysis for Business Decisions. A study of basic principles of linear algebra and calculus with emphasis on applications to business problems. Includes: mathematical modeling, optimization, linear programming, calculus, mathematics of finance, probability and statistics. Prerequisites: MTH 1243 or MTH 1273; computer proficiency is desired.

GBU 2331. Business Professional Image. This course will work with students to develop, mentor, and coach them to ensure that they are prepared to successfully obtain a job after graduation. The purpose of the course will be to intensely focus on marketing yourself through a strong professional image and the creation of a resume.

GBU 2341. Business Career Readiness. This course will work with students to develop, mentor, and coach them to ensure that they are prepared to successfully obtain a job after graduation. The purpose of the course will be to intensely focus on how to prepare for an interview, including interviewing techniques, expected questions, as well as participating in a mock interview process with professionals.

GBU 3123. (WI) Business Ethics. This is a general introduction to the aspects of moral philosophy which are relevant to ethical decision making in business. The course is both theoretical and practical in nature, with relatively greater attention given to developing moral decision-making skills. The purposes of the course are to enhance the student's moral perspective and to enrich his/her knowledge of both ethical principles and facts about business practice requisite for making informed moral decisions.

GBU 3133. Business Statistics. The study of statistical methods for describing and analyzing data for use in business decisions. Topics include: data sources, descriptive statistics (frequency charts and graphs, central tendency, dispersion), probability and special probability distributions, sampling distributions, estimation techniques, hypothesis testing of means and proportions, analysis of variance, nonparametric statistics, regression analysis, time series and forecasting techniques, and quality control procedures. Prerequisite: GBU 2013.

GBU 3143 (BLAW2003). Legal Environment of Business. An introduction to the fundamental elements of the Anglo-American legal system and its common law origins. The scope of the course will include the application and operation of the legal system in the remedy of business disputes, the development and operation of the court system, and the regulation of American business and industry by the U.S. Government.

GBU 4003, 5003. Internship in Business. The course provides students with a hands-on, practical, business-world experience in their field of study. Through an internship, students will have firsthand experience applying academic knowledge and skills, interact and communicate with business professionals, while building a network of professional contacts and gaining self-confidence. Three semester hours credit maximum. Approval is required from the internship director and a faculty member in the student's focus area. Graduate internships must be approved by the MBA director. Current employment may NOT be used for credit in this course. Prerequisite: Instructor consent and other appropriate approvals. This is a credit/no credit course.

GBU 4153, 5153. Commercial Law. A study of the laws applicable to commercial transactions. Areas of law covered include contracts, the law of sales, commercial paper, secured transactions, suretyship, creditor rights, bankruptcy, and lender liability. Prerequisite: GBU 3143 or consent of the instructor

GBU 4163, 5163. The Law of Business Organizations. A study of the laws applicable to business organizations. Topics covered include agency law, partnerships, corporations, property rights, and the regulation of business, including antitrust, securities regulation, and employment discrimination. Prerequisites: GBU 3143 or consent of the instructor.

GBU 4173, 5173. Business Mentorship Experience. This course provides students with professional businessmen and women to serve as mentors who will provide opportunities for practical application of skills students have developed in their course work. Insight is provided on successful ways to enter and function in the business world. Mentors offer suggestions on improving personal and professional skills, and provide students perspectives on what the business world expects of them as new graduates. Prerequisites: Completion of an application and consent of the faculty director of the Business Mentorship Program. This is a credit/no credit course. *May be taken only once.*

GBU 4191-3, 5191-3. Business Research Seminar. This course is designed to guide students in researching and writing a paper, which is to be submitted for publication. There will be a review of basic research methodology. The course includes a review of organizations, publications and the types of research they accept for publication. Prerequisite: Consent of the instructor.

GBU 4213. Introduction to Entrepreneurship. This course covers the broad aspects of starting and owning a business. Open to any student who has completed at least 45 credit hours. The course will focus on the initiation, planning, growth, and development of new and emerging ventures. Prerequisite: Minimum of 45 hours of college credit.

GBU 4223, 5223. Applied Entrepreneurship: This course is designed to develop an understanding of entrepreneurship and the business planning process. Topics will include entrepreneurial mindset, developing business plans, marketing, managing operations and financial management. Interested students should have a basic business idea in order to successfully complete the course. Prerequisites: GBU 4213 or MGM 4143. Instructor approval required to register. Prerequisite: Minimum of 45 hours of college credit.

Courses in Management

MGM 3013 (BUS2013). (WI) Management Communications. Emphasis is placed on applying and understanding principles of written communication as applied to the management process. Topics covered include letters, procedures, short case analysis, business reports, channels of communications, social networks, resumes, and job interviews. This is a writing intensive course.

MGM 3113. (WI) Management and Organizational Behavior. The study of concepts, principles, and practices necessary for effectively managing an organization in a dynamic environment. Includes an emphasis on human behavior in organizations. The course gives comprehensive coverage of such topics as formal and informal structure, environmental forces, planning, decision making, motivation, teams, and leadership. This is a writing intensive course. Prerequisites: 45 semester hours of credit.

MGM 4023, 5023. Human Resource Management. This course examines the principles, theories and systems for attaining maximum contribution from each member of an organization toward the achievement of organizational objectives. The course explores how individual goals can be successfully merged with organizational goals through human resource planning, recruitment/selection, training/development, employee relations, and compensation and reward systems. Prerequisite: MGM 3113.

MGM 4053, 5053. Nonprofit Management. This course is designed to introduce students to the theory and practice of nonprofit management. It will focus on topics that are pertinent for effective management and leadership across different types of organizations that make up the nonprofit sector. Special emphasis will be given to critical functions such as fundraising, marketing, communications, volunteer management, leadership, accountability and performance as well as ethical and the legal foundations of the non-profit sector. Special topics such as advocacy and lobbying, governing and managing international organizations, and social entrepreneurship may be covered. The service learning component of this course will give students opportunity to study a nonprofit organization. Prerequisites: MGM 3113.

MGM 4063, 5063. Grant Writing and Nonprofit Funding. This course will introduce students to how nonprofits obtain and manage financial resources. Areas of focus include philanthropic fundraising, earned income strategies and government support. It examines the strategies and execution of grant and proposal writing as well as contract administration in the nonprofit and governmental sectors. Students will engage in all aspects of grant proposal writing, including how to efficiently and effectively describe program design outcomes, objectives and methodology, data management, evaluation, and budget development applied to the preparation of an actual proposal. Students will also examine the contract administrative responsibilities resulting from successful grants and contracts, including monitoring and reporting program and fiscal data.

MGM 4073, 5073. Operations Management. A study of the principles and quantitative techniques of management utilized by the operations manager in the allocation of resources in manufacturing and service firms. The application of classical quantitative methods and current management science techniques to business problems. Prerequisites: GBU 3133; MGM 3113.

MGM 4083, 5083. Public Budgeting and Finance. This covers budgeting in a broad perspective providing a familiarity with the economic and political implications of budgeting at the federal, state, and local levels of government. Topics covered include the budgetary process, types of budgets (such as line items, zero-based, program and performance-based budgeting), planning and budgeting for revenues, budgeting techniques and analytical models useful for answering important policy questions. It also includes financial management of public and nonprofit programs with discussions on cash management, debt and cut back management, evaluation, and budget data communication at the three levels of government. Prerequisites: ECO 2013 or ECO 2023 or PSC 3113 or PSC4063 or PSC 4163 and knowledge of Microsoft Excel and Word.

MGM 4133. Strategic Management. Emphasis is placed on the development of a philosophy of management by examining the strategic factors affecting organizations and management. Strategic management decisions are analyzed in order that they may be related to the whole philosophical framework of business. Detailed investigations are made on the effects of strategic decisions on sales, production, personnel, finance and international business. Special attention is given to ethical considerations in making business decisions. The BAT score (the exit exam required of all B.B.A. candidates) is an important part of the student's semester grade in this class. This class must be taken during the last 18 hours prior to graduation. Prerequisites: FIN 3043; MGM 3013, 3113, MGM 4073; MKT 3013.

MGM 4143, 5143. Small Business Management. This course is designed to develop an understanding of the many facets involved in developing, owning, and operating a small business. Topics will include entrepreneurial opportunities, developing business plans, marketing, managing the operation, and financial management. Prerequisites: ACC 2023; MGM 3113; MKT 3013; or consent of the instructor.

MGM 4153, 5153. (WI) Organizational Leadership. A study of the influence that leadership has on organizations. Topics covered will include human behavior in organizational settings; individual, team and organizational motivation factors; decision making and problem solving; group and team management; and organizational change and development. This is a writing intensive course. Prerequisite: MGM 3113.

MGM 4193, 5193. International Business. Introduction to the environment of international business with emphasis on cultural diversity, international institutions, government business interface, and global competition. Case studies will be used to emphasize issues. Country studies (both written and oral) will be developed and presented. Prerequisites: FIN 3043, MGM 3113, MKT 3013.

MGM 4241-3, 5241-3. Special Studies in Management. Individual or group research and discussion on special issues in the field of management. Prerequisites: MGM 3113 and consent of the instructor.

MGM 4253, 5253. (WI) Advanced Human Resource Management. This course studies problems in the field of human resource management, emphasizing development of the ability to analyze problems and to apply management fundamentals to the human resources arena through cases, exercises, readings, projects, and a simulation. This is a writing intensive course. **Prerequisite: MGM 4023 or consent of the instructor.**

MGM 4273, 5273. Quantitative Management in Spreadsheets. The course uses Excel spreadsheets as the medium for teaching quantitative management concepts. Coverage includes regression analysis, time series analysis and forecasting, optimization and simulation modeling. This course meets in the computer lab for its entire duration. Knowledge of Microsoft Excel, Word, and at least junior standing are required for all students.

MGM 4283, 5283. Management Internship. The course provides students with a hands-on, practical, business-world experience in Management. Through an internship, students will have firsthand experience applying academic knowledge and skills, interact and communicate with business professionals, while building a network of professional contacts and gaining self-confidence. Three semester hours credit maximum. Approval is required from the internship director and a faculty member in the student's focus area. Graduate internships must be approved by the MBA director. Current employment may NOT be used for credit in this course. Prerequisite: Instructor consent and other appropriate approvals. This is a credit/no credit course.

Courses in Management Information Systems

MIS 2073. Fundamentals of Information Systems. This is a general introduction to computerized information systems, their economic and social implications, microcomputer hardware, personal productivity software and communication networks. Prerequisites: Basic computer skills and familiarity with the Internet.

MIS 3103. Information Systems in Business. This is an advanced discussion of application, design and the use of computerized information systems in the business environment, including the use of e-commerce and ethical and security concerns of electronic data and information in business today. Prerequisite: 45 credit hours, ACC 2013 and MIS 2073 or CSC 2003.

MIS 4043, 5043. Systems Analysis and Design. The study of the analysis, design, and implementation of information systems used to assist organizations in decision making. Emphasis is placed on the systems approach to decide what information is needed and how it should be collected, organized, and stored. The course examines the impact of information systems upon the organization structure. Prerequisites: MIS 3103 and junior-senior or graduate standing.

MIS 4081-3, 5081-3. Independent Study. Independent study in an area of business information systems selected by the student and faculty advisor. Credit will vary from one to three hours. May be repeated. Prerequisite: Consent of the instructor.

MIS 4091-3, 5091-3. Special Topics in MIS. Variable content course, covering current and advanced topics in business information systems. Credit will vary from one to three hours. May be repeated with a change in content. Prerequisite: Consent of the instructor.

MIS 4283, 5283. MIS Internship. The course provides students with a hands-on, practical, business-world experience in Business Information Systems. Through an internship, students will have firsthand experience applying academic knowledge and skills, interact and communicate with business professionals, while building a network of professional contacts and gaining self-confidence. Three semester hours credit maximum. Approval is required from the internship director and a faculty member in the student's focus area. Graduate internships must be approved by the MBA director. Current employment may NOT be used for credit in this course. Prerequisite: Instructor consent and other appropriate approvals. This is a credit/no credit course.

Courses in Marketing

MKT 3013. Fundamentals of Marketing. This course provides an introduction to basic concepts and terminology in marketing, including the following: the role of marketing in the economic system, the process of developing a marketing strategy, the external influences that affect a marketing strategy, the global and ethical considerations, and the basic analytical tools appropriate to marketing decision making. Prerequisites: ACC 2013 & ECO 2023; or GBU 1093.

MKT 4033, 5033. Retailing. This course presents the principles and methods of modern retailing with particular emphasis on entrepreneurship and global and ethical issues. Project, paper and presentation required. Prerequisite: MKT 3013.

MKT 4053, 5053. Integrated Marketing Communications. A course designed to improve the student's understanding of all of the major marketing communication functions: advertising, direct marketing, internet, sales promotions, public relations and personal selling. Students will learn how to plan, implement and evaluate an Integrated Marketing Communications strategy for a business. Prerequisite: MKT 3013.

MKT 4113, 5113. Marketing Research. Basic research concepts and techniques are applied to a marketing problem. Course is project based with a paper and presentation required. Prerequisites: GBU 3133; MKT 3013.

MKT 4131-3, 5131-3. Special Studies in Marketing. Individual research and group discussion on special problems in the field of marketing. Prerequisites: MKT 3013 and consent of the instructor.

MKT 4143, 5143 Marketing Internship. The course provides students with a hands-on, practical, business-world experience in Marketing. Through an internship, students will have firsthand experience applying academic knowledge and skills, interact and communicate with business professionals, while building a network of professional contacts and gaining self-confidence. Three semester hours credit maximum. Approval is required from the internship director and a faculty member in the student's focus area. Graduate internships must be approved by the MBA director. Current

employment may NOT be used for credit in this course. Prerequisite: Instructor consent and other appropriate approvals. This is a credit/no credit course.

MKT 4153, 5153. Sales Management. This course focuses on the details of the personal selling process in a contemporary business environment. It examines how organizations and individuals create value for customers through the personal selling process and customer relationship management. It also includes a survey of the unique challenges managers face working with professional sales people. Prerequisite: MKT 3013.

MKT 4163, 5163. Consumer Behavior. The study of buying units and the exchange processes involved in acquiring, consuming, and disposing of goods, services, experiences, and ideas. The main focus of the course involves identifying how an understanding of the exchange process, the individual influencers, and the environmental influencers can be used to develop marketing strategy. Prerequisite: MKT 3013.

MKT 4183. Digital Marketing. The course provides an introduction to digital marketing, including the following: search engine optimization, paid search, display advertising, web analytics, email marketing, social media strategy, and mobile marketing.