

# Department of Accounting, Economics, Finance and International Business

## Dr. Bob Figgins, Chair

111 Business Administration Building

731-881-7226

fax 731-881-7241

## Faculty

*Parker D. Casbdollar, William L. Davis, Bob G. Figgins, James S. Green, Richard B. Griffin, Nell S. Gullett, Mabmoud M. Haddad, Robert L. Hearn, Ronald W. Kilgore, Paula S. Moore, Ernest Moser, Thomas H. Payne, Robert L. Putman, Arnold L. Redman, Kenneth W. VanVuren, P. Richard Williams, Philip J. Young*

## Mission

The mission of the Department of Accounting, Economics, Finance and International Business is to prepare students for employment or graduate study in accounting, finance, or economics. With its primary focus on teaching, the department provides outstanding instruction at the undergraduate and graduate levels. The educational programs of the Department are delivered in an academic setting that promotes the development of technical skills and an understanding of social, political, and economic forces in the global environment. Faculty members perform research and services consistent with the teaching emphasis of the department and the mission of the College of Business and Public Affairs.

## B.S.B.A. Accounting Major

The accounting major is designed to prepare students for positions in public, private, or governmental accounting and is an excellent pre-law major. The major also provides an educational background for the CIA, CMA, and CPA examinations. The student should be aware that 150 semester hours are required to qualify a person to sit for the CPA examination. In order for the credit to count toward graduation for a major in accounting, a student must earn at least a "C" in each accounting class completed after Summer 1995.

<b>Course Requirements for Major</b>	<b>Hours</b>
<i>Accounting 301-302 Intermediate Accounting I, II</i> .....	6
<i>Accounting 321 Strategic Cost Management</i> .....	3
<i>Accounting 401 Auditing and Assurance Services</i> .....	3
<i>Accounting 431 Individual Taxation or Accounting 432 Corporate and Partnership Taxation</i> .....	3
<i>Accounting 441 Advanced Financial Accounting</i> .....	3
<i>Accounting 451 Governmental and Nonprofit Accounting</i> .....	3
<i>Accounting Elective*</i> .....	3
<i>Business Electives**</i> .....	3
<i>Upper-Division Business Electives**</i> .....	3
<b>Total Hours</b> .....	<b>30***</b>

*\*Accounting Internship will not count towards the accounting elective requirement.*

*\*\*Information Systems 211, 221, and 231 may not be used as Business Electives.*

*\*\*\*Accounting majors are required to take Accounting 461 and Business Law 301 as part of the common business core.*

## B.S.B.A. Economics Major

This major prepares students for careers in industry or government, for graduate work, and for admission to schools of law. Concentration within the major may be elected in economics or international business to facilitate the career objectives of individual students. International business students will learn about the global aspects of economics, finance, and marketing in preparation for careers in the international, as well as the domestic, operations of private companies and government agencies.

### Economics Concentration (4140)

Courses	Hours
<i>Economics 311 Intermediate Microeconomic Theory</i> .....	3
<i>Economics 312 Macroeconomic Theory</i> .....	3
<i>Economics 321 International Economics</i> .....	3
<i>Economics 411 Managerial Economics</i> .....	3
<i>Upper-Division Economics and/or Finance Electives</i> .....	6
<i>Business Electives</i> .....	12
<b>Total Hours</b> .....	<u>30</u>

### International Business Concentration (4142)

Courses	Hours
<i>Economics 311 Intermediate Microeconomic Theory</i> .....	3
<i>Economics 312 Macroeconomic Theory</i> .....	3
<i>Economics 321 International Economics</i> .....	3
<i>Economics 322 Economic Development</i> .....	3
<i>Economics 411 Managerial Economics</i> .....	3
<i>Finance 332 International Finance</i> .....	3
<i>Marketing 410 International Marketing</i> .....	3
<i>Economics or Finance Elective</i> .....	3
<i>Foreign Language 115 or courses with an International Focus approved by adviser*</i> .....	6
<b>Total Hours</b> .....	<u>30</u>

\*If Foreign Language 115 is taken, then student may take 2 hours of Business Electives

## B.S.B.A. Finance Major

The finance major is designed to prepare students for careers in financial management, banking, and financial services with a variety of companies including domestic and multinational manufacturing firms, commercial banks, securities firms, portfolio management firms, insurance companies, government organizations, consulting firms, and small businesses. Learning takes place in an interactive classroom environment and through experiential learning. The finance program provides students with an opportunity to specialize by combining finance courses with those of other business areas, such as accounting and economics.

Course Requirements for Major	Hours
<i>Economics 311 Intermediate Microeconomic Theory or 312 Intermediate Macroeconomic Theory</i> .....	3
<i>Finance 302 Intermediate Managerial Finance</i> .....	3
<i>Finance 311 Investment Analysis</i> .....	3
<i>Finance 332 International Finance</i> .....	3
<i>Finance 341 Financial Markets and Institutions</i> .....	3
<i>Accounting 301 Intermediate Accounting I or 321 Strategic Cost Management or 431 Individual Taxation or 432 Corporate and Partnership Taxation</i> ....	3

<i>Upper Division Finance, Accounting, and/or Economics Electives</i> .....	9
<i>Suggested Specializations: Commercial Banking (Finance 313, 351) or Investments (Finance 313, 411)</i>	
<i>Business Elective</i> .....	3
<b>Total Hours</b> .....	<b>30</b>

## **Courses Offered by Department of Accounting, Economics, Finance and International Business**

Accounting 201 Financial Accounting Information for Decision Making (F, Sp, Su)
Accounting 202 Managerial Accounting Information for Decision Making (F, Sp, Su)
Accounting 300 Accounting for Non-Business Students (Sp, Su)
Accounting 301 Intermediate Accounting I (F, Sp, Su)
Accounting 302 Intermediate Accounting II (F, Sp)
Accounting 321 Strategic Cost Management (F, Su)
Accounting 401 Auditing and Assurance Services (Sp)
Accounting 402 Financial Statement Auditing (as needed)
Accounting 421 Advanced Strategic Cost Management (as needed)
Accounting 431 Individual Taxation (F, Sp)
Accounting 432 Corporate and Partnership Taxation (as needed)
Accounting 441 Advanced Financial Accounting (Sp, Su)
Accounting 451 Governmental and Nonprofit Accounting (F, Su)
Accounting 461 Accounting Information Systems (Sp)
Accounting 480 Internship in Accounting (as needed)
Accounting 490 Independent Study in Accounting (as needed)
Accounting 491 Accounting Theory (F)
Accounting 701 Advanced Topics in Auditing (as needed)
Accounting 710 Business Analysis Using Financial Statements (Su)
Accounting 711 Accounting for Managerial Decisions (F)
Accounting 721 Advanced Topics in Cost Accounting (Sp)
Accounting 731 Advanced Topics in Tax (F)
Accounting 741 Advanced Topics in Accounting (F)
Accounting 751 Accounting for Nonprofit Entities (Su)
Accounting 780 Internship in Accounting (as needed)
Accounting 790 Accounting Strategic Management and Business Policy (F, Sp, Su)
Accounting 791 Accounting Theory (Sp)
Accounting 799 Individual Readings and Research in Accounting (as needed)
Business Administration 444 Practicum in Business (as needed)
Business Administration 495 Executive Seminar (as needed)
Business Administration 701 Research Methods and Communications (Sp)
Business Administration 710 International Study (Sp)
Business Administration 790-98 Special Topics in Business (as needed)
Business Administration 799 Independent Study in Business Administration (as needed)
Business Law 201 Legal Environment of Business (F, Sp, Su)

Business Law 301 Business Law I (F, Su)  
Business Law 302 Business Law II (Sp)  
Business Law 311 Employment and Labor Law (F)  
Business Law 401 Real Estate Law I (F)  
Business Law 701 Advanced Business Law (as needed)  
Business Law 711 Legal and Ethical Environment of Business (Su)  
Economics 100 American Enterprise System (F)  
Economics 201 Principles of Macroeconomics (F, Sp, Su)  
Economics 202 Principles of Microeconomics (F, Sp, Su)  
Economics 311 Intermediate Microeconomic Theory (F, Su)  
Economics 312 Macroeconomic Theory (Sp, Su)  
Economics 321 International Economics (Sp)  
Economics 322 Economic Development (F)  
Economics 331 Money and Banking (Sp)  
Economics 333 International Business (Sp-odd)  
Economics 335 Public Finance (Sp-even)  
Economics 351 Business Forecasting (Sp-odd)  
Economics 411 Managerial Economics (F)  
Economics 416 Development of Economic Thought (F-odd)  
Economics 417 Market Structures (F-even)  
Economics 471-79 Topics in Economics (as needed)  
Economics 480 Internships in Economics (as needed)  
Economics 491-92 Independent Study in Economics (F, Sp)  
Economics 710 Managerial Economics (F)  
Economics 711 Economics for Secondary Teachers (as needed)  
Economics 712 Economics for Elementary Teachers (as needed)  
Economics 713 Selected Topics in Economics (as needed)  
Economics 720 International Business and Economics (as needed)  
Finance 160 Financial Planning (F, Sp)  
Finance 301 Managerial Finance (F, Sp, Su)  
Finance 302 Intermediate Managerial Finance (F, Su)  
Finance 311 Investment Analysis (F, Su)  
Finance 313 Analysis of Financial Statements (F)  
Finance 332 International Finance (Sp)  
Finance 341 Financial Markets and Institutions (F)  
Finance 351 Commercial Banking (Sp)  
Finance 370 Principles of Real Estate (F)  
Finance 411 Portfolio Management (F, Sp)  
Finance 471-79 Topics in Finance (F, Sp)  
Finance 480 Internships in Finance (as needed)  
Finance 491-92 Independent Study in Finance (F, Sp)  
Finance 493 Financial Policy Analysis (F)  
Finance 710 Corporate Financial Management (F)

Finance 711 Investment and Portfolio Management (F)

Finance 721 Banking and Financial Services (as needed)

Finance 732 International Corporate Finance (as needed)

*Complete course descriptions can be found in the Course Description section of the catalog.*