

# Department of Accounting, Finance and Management Information Systems

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## Purpose and Goals

The Department of Accounting, Finance, & MIS offers the Bachelor of Business Administration (BBA) in the following major areas of study: Accounting, Finance and Management Information System (MIS).

The BBA in Accounting program is designed to offer high-quality, comprehensive accounting education which prepares students for immediate employment in the private and public sectors as well as for graduate and professional education (CPA). Students are provided an accounting curriculum built upon a general business education in a liberal arts setting which encourages analytical and creative strategic thinking, as well as ethical conduct that fosters positive competition to develop confident, global-minded professionals with knowledge and skills to become leaders in their organizations. The program learning environment is based on open communication and interaction among faculty, students and potential employers. It provides a structured practical experience through student internship opportunities.

The BBA in Finance program is designed to prepare students for professional careers in the private and public sectors and to prepare them to pursue graduate studies in finance or related disciplines and a professional career. It seeks to provide students with a comprehensive and contemporary education in financial concepts and practices which prepares the graduates to respond to a dynamic national and global environment in the workplace. In addition, the program fosters the development of innovative skills among its graduates and focuses on ethical conduct and professionalism in the work environment.

The BBA in Management Information Systems (MIS) program is designed to prepare students to design, develop, operate, and manage computer software systems and computer-based management information systems. Program content is broad enough to enable students to integrate concepts and apply knowledge and tools of advanced information technology to practical applications in accounting, finance, and operations management. Graduates of the program are competent and capable of working with current and future information systems technology and possess knowledge of business computer languages.

The program is based on a broad liberal arts education, followed by upper-level study in computer-based information systems. In order to achieve the goal of developing students as confident and well-rounded professionals, the program provides an intense learning environment built on student, faculty, and corporate interaction.

## Special Emphasis Options

### 4+1 Program in Accounting

The 4+1 program in accounting is designed to help accounting students move seamlessly into the Masters of Science in Accounting program upon completion of the Bachelor of Business Administration (BBA) program in accounting. Eligible students are allowed to earn **dual credit** (i.e., double-count) in two graduate courses (6 SCH) in the senior year toward meeting the degree requirements of both BBA and MS programs.

In addition to the enhancement of knowledge in the accounting discipline, the 4+1 program helps students academically prepare for the rigorous CPA exam. Students enrolled in the program become eligible for the Fifth-Year Accounting Student Scholarship Program, available through the Texas State Board of Public Accountancy. For additional information about the admission and degree requirements for the MS in Accounting and MBA programs, see the Graduate Programs in the Business section of the Academic Catalog.

## Master of Science in Accounting (MS)

### Degree Program

The Master of Science (MS) in Accounting degree is designed to provide advanced accounting preparation for public, private, and governmental accounting careers. The program will also help prepare as well as qualify students to sit for the Uniform CPA Examination administered by Texas State Board of Public Accountancy.

#### Program Learning Goals

- **Program Goal 1: Mastery of Content:** Graduates will demonstrate an ability to think critically and solve accounting problems.
- **Program Goal 2: Ethics:** Graduates will effectively evaluate ethical situations that a CPA might face in a business setting, incorporating the laws and standards relating to financial reporting and the importance of personal integrity.
- **Program Goal 3: Global Perspective:** Graduates will be proficient in handling global accounting issues, including the ability to tailor accounting practices to a global economy.
- **Program Goal 4: Communications:** Graduates will demonstrate communication skills appropriate for high-level managers.

## Certified Public Accountant (CPA) Exam

The Texas Public Accountancy Act of 1991 (amended 2024) requires 120 hours of academic credits as a prerequisite to register and sit for the 1997 Uniform Certified Public Accountancy (CPA) Examination. The reduction in the number of credit hours (from 150 to 120) is only to encourage students to take the exam. For licensing, completion of 150 credit hours is still required. Completing an MS in Accounting degree is a good way to prepare for the CPA examination as well as to get the license. For additional information on the MS in Accounting program, consult the Academic Catalog under the Department of Accounting, Finance, & MIS Graduate Program.

The Department of Accounting, Finance, and Management Information Systems offers degrees in the following programs:

| Program                        | Degree Offered |
|--------------------------------|----------------|
| Accounting                     | BBA, MS        |
| Finance                        | BBA            |
| Management Information Systems | BBA            |

## Minor Areas of Study Offered by the Department

The Department of Accounting, Finance, & MIS offers minor programs of study in the following areas: Accounting, Finance, MIS, Banking, Energy Trading, Personal Financial Planning, and Real Estate. Requirements for each minor area are listed below.

Students majoring in a business discipline will be allowed to count a maximum of 6 SCH (two courses) from the major area towards the minor requirements. Any additional courses which are common between the major area of study and the minor area must be made up by completing additional courses in the minor area. Consult department head for details. Business students must earn a grade of "C" or better in all minor area courses.

Non-Business students who have a minor in a business area are allowed to have one "D" grade in the minor area courses; however, they must have a cumulative GPA of 2.0 or higher for graduation with a business minor.

### Requirements for a Minor in Accounting

|   |                                     |           |
|---|-------------------------------------|-----------|
| ACCT 2301                                       | Principles of Accounting            | 3         |
| ACCT 2302                                       | Principles of Managerial Accounting | 3         |
| ACCT 3321                                       | Intermediate Accounting I           | 3         |
| ACCT 3331                                       | Cost Accounting                     | 3         |
| ACCT 4331                                       | Accounting Information Systems      | 3         |
| ACCT Elective (3000 or 4000 level) <sup>1</sup> |                                     | 3         |
| <b>Total Hours</b>                              |                                     | <b>18</b> |

<sup>1</sup> Internship/Co-op cannot be used to meet this requirement. Prerequisites ACCT 2302 and junior/senior classification.

### Requirements for a Minor in Finance

|                    |                                     |           |
|--------------------|-------------------------------------|-----------|
| ACCT 2301          | Principles of Accounting            | 3         |
| ACCT 2302          | Principles of Managerial Accounting | 3         |
| FINA 3310          | Principles of Finance               | 3         |
| FINA 3333          | Investment Analysis                 | 3         |
| FINA 3338          | Financial Markets and Institutions  | 3         |
| FINA 4321          | Managerial Finance                  | 3         |
| <b>Total Hours</b> |                                     | <b>18</b> |

### Requirements for a Minor in Personal Financial Planning

|                    |   |           |
|--------------------|---|-----------|
| ACCT 3333          | Federal Income Tax I                      | 3         |
| PFIN 3312          | Financial Planning and Insurance          | 3         |
| FINA 3333          | Investment Analysis                       | 3         |
| PFIN 4311          | Retirement Planning and Employee Benefits | 3         |
| PFIN 4312          | Estate Planning                           | 3         |
| PFIN 4343          | Financial Planning Capstone               | 3         |
| <b>Total Hours</b> |   | <b>18</b> |

## Requirements for a Minor in Management Information Systems

|                                   |  |           |
|-----------------------------------|--|-----------|
| MISY 2301                         | Fundamentals of MIS with ERP                         | 3         |
| MISY 2315                         | Object-Oriented Programming Applications in Business | 3         |
| MISY 3332                         | Networking   | 3         |
| MISY 3341                         | Business Database Applications                       | 3         |
| MISY 3342                         | System Analysis & Design                             | 3         |
| MIS Elective (3000 or 4000 level) |  | 3         |
| <b>Total Hours</b>                |  | <b>18</b> |

## Requirements for a Minor in Real Estate

|                    |                               |           |
|--------------------|-------------------------------|-----------|
| REST 3311          | Real Estate Principles        | 3         |
| REST 3322          | Real Estate Finance           | 3         |
| REST 3325          | Real Estate Investment        | 3         |
| BLAW 2301          | Legal Environment of Business | 3         |
| BLAW 2324          | Law of Agency                 | 3         |
| BLAW 2334          | Law of Contracts              | 3         |
| <b>Total Hours</b> |                               | <b>18</b> |

## Requirements for a Minor in Banking (Non-Finance, Business Majors)<sup>1</sup>

|   |                                    |           |
|---|------------------------------------|-----------|
| FINA 3310   | Principles of Finance              | 3         |
| FINA 4323   | Bank Management                    | 3         |
| FINA 4330   | Money and Banking                  | 3         |
| <b>Select three (3) from the following courses:</b> |                                    | <b>9</b>  |
| ACCT 4334   | Financial Statement Analysis       |           |
| FINA 3339   | Finance Internship I               |           |
| FINA 4338   | Derivative Securities              |           |
| FINA 3338   | Financial Markets and Institutions |           |
| MRKT 3332   | Salesmanship                       |           |
| <b>Total Hours</b>                                  |                                    | <b>18</b> |

<sup>1</sup> Business majors will be allowed to have dual credit for up to two courses (6 SCH) between the major and minor areas. For any additional courses which are common between the two areas, students will have to complete related junior/senior level finance course(s) as a replacement

## Requirements for a Minor in Banking (Non-Business Majors)

|   |                                    |           |
|---|------------------------------------|-----------|
| ACCT 2301   | Principles of Accounting           | 3         |
| FINA 3310   | Principles of Finance <sup>1</sup> | 3         |
| FINA 4323   | Bank Management                    | 3         |
| FINA 4330   | Money and Banking                  | 3         |
| <b>Select three (3) from the following courses:</b> |                                    | <b>9</b>  |
| ACCT 4334   | Financial Statement Analysis       |           |
| FINA 3339   | Finance Internship I               |           |
| FINA 4338   | Derivative Securities              |           |
| FINA 3338   | Financial Markets and Institutions |           |
| MRKT 3332   | Salesmanship                       |           |
| <b>Total Hours</b>                                  |                                    | <b>21</b> |

<sup>1</sup> Principles of Financial Accounting (ACCT 2301) and Principles of Managerial Accounting (ACCT 2302) are prerequisites for Principles of Finance (FINA 3310). ACCT 2302 will be waived for non-business majors.

## Requirements for a Minor in Energy Trading <sup>1,2</sup>

### Required Courses

|                    |                                    |           |
|--------------------|------------------------------------|-----------|
| MGMT 3301          | Business Statistics                | 3         |
| FINA 3338          | Financial Markets and Institutions | 3         |
| FINA 3321          | Trading Risk Management I          | 3         |
| FINA 4338          | Derivative Securities              | 3         |
| FINA 4341          | Trading Risk Management II         | 3         |
| FINA 3339          | Finance Internship I               | 3         |
| <b>Total Hours</b> |                                    | <b>18</b> |

<sup>1</sup> For non-business majors, there will be a prerequisite course, FINA 3310, which will add three extra hours to the minor. Any other prerequisites will be waived for non-business majors.

<sup>2</sup> Business majors will be allowed to have dual credit for up to two courses (6 SCH) between the major and minor areas. For any additional courses which are common between the two areas, students will have to complete related junior/senior level finance course(s) as a replacement. Contact Department Head for details.

## Certificate in Commercial Lending

A certificate in commercial lending is available from American Bankers Association (ABA) by completing two courses (6 hours) that, if chosen carefully, would not add any additional hours for the BBA program. Contact the department head for Accounting, Finance, & MIS for details.

### SAP Student Recognition Award

Through coursework and scenarios, students learn enterprise resource planning (ERP) to integrate cross-functional business processes, SAP skills and foundation of Information Systems concepts to address managerial issues.

Students must consult with their academic advisor to ensure the courses for the Recognition Award meet the requirements of the declared degree program. If the courses required for the award do not apply to the requirements of student's declared major and/or minor, either as required or elective, these will not qualify for federal aid under the Course Program of Study (CPoS) requirements.

## Requirements for Student Recognition Award

|                    |                              |          |
|--------------------|------------------------------|----------|
| MISY 2301          | Fundamentals of MIS with ERP | 3        |
| MISY 4354          | Predictive Analytics         | 3        |
| MGMT 4354          | ERP Apps in Supply Chain     | 3        |
| <b>Total Hours</b> |                              | <b>9</b> |

## 4+1 Program in Accounting

The 4+1 program in Accounting is an accelerated program designed to help Accounting majors to be admitted and complete the Master of Science in Accounting program upon completion of the Bachelor of Business Administration (BBA) program in accounting, in five years. *Students will be allowed to double count two courses (6 SCH) toward the degree requirements of both the BBA and MS Accounting programs.* In addition to enhancement of knowledge in the accounting discipline, the program will help students earn additional academic coursework and hours needed to sit for the CPA exam. Students in the program may be eligible for the Fifth Year Accounting Student Scholarship.

### Admission

Students may apply for admission into the 4+1 program after completion of their sophomore year of the BBA program. Admission will be based on consideration of multiple factors, such as the grade point average (GPA) of at least 2.75 in the major area and other relevant evidence of academic achievement and leadership ability. Students must be fully admitted to Graduate Studies to satisfy the degree requirements for the MS in Accounting.

Although students cannot apply for admission into the 4+1 program prior to their sophomore year of the BBA program, it is strongly advised that interested students contact the department head or the Coordinator of the 4+1 program regarding their interest in the program. A suggested degree plan follows this section.

## Completion of Two Degrees

Upon successful completion of the 4+1 program, students would be awarded the BBA in Accounting and MS in Accounting degrees.

## Program Requirements

Since the 4+1 program essentially combines the BBA in Accounting and the MS in Accounting programs, the requirements for the combined program are the same as those of the two separate programs together. The requirements are stated below.

### BBA in Accounting Degree Requirements:

|  |            |
|--|------------|
| University Core Curriculum                         | 42         |
| General Education Supplement for Accounting Majors | 21         |
| College of Business Requirements                   | 33         |
| Major Area Requirements                            | 30         |
| <b>Total Hours</b>                                 | <b>126</b> |

### MS in Accounting Degree Requirements are:

|                    |           |
|--------------------|-----------|
| Required Courses   | 21        |
| Elective Courses   | 9         |
| <b>Total Hours</b> | <b>30</b> |

### Total 4+1 Program Requirements 156 SCH

A suggested degree plan for the 4+1 program is given below. Freshmen and sophomore level students follow the degree plan for the Bachelor of Business Administration program in Accounting provided earlier.

#### Junior Year - First Semester

|           |                           |   |
|-----------|---------------------------|---|
| ACCT 3321 | Intermediate Accounting I | 3 |
| ACCT 3331 | Cost Accounting           | 3 |
| ACCT 3333 | Federal Income Tax I      | 3 |
| MGMT 3301 | Business Statistics       | 3 |
| MGMT 3310 | Principles of Management  | 3 |

#### Junior Year - Second Semester

|           |                            |   |
|-----------|----------------------------|---|
| ACCT 3322 | Intermediate Accounting II | 3 |
| ACCT 3324 | Ethics for Accountants     | 3 |
| BLAW 2321 | Business Law               | 3 |
| FINA 3310 | Principles of Finance      | 3 |
| MRKT 3310 | Principles of Marketing    | 3 |

#### Senior Year - First Semester

|                                   |                                      |   |
|-----------------------------------|--------------------------------------|---|
| ACCT 4321                         | Advanced Accounting                  | 3 |
| ACCT 4322                         | Auditing                             | 3 |
| ACCT 4331                         |                                      | 3 |
| MGMT 4333                         | Production and Operations Management | 3 |
| MS Accounting Course <sup>1</sup> |                                      | 3 |
| Language, Philosophy and Culture  |                                      | 3 |

#### Senior Year - Second Semester

|   |  |   |
|---|--|---|
| BCOM 3330   | Business Communication                   | 3 |
| MGMT 4330   | Strategic Management and Business Policy | 3 |
| Economics Elective (or a grad course in economics) <sup>1</sup> |  | 3 |
| MS Accounting Course <sup>1</sup>                               |  | 3 |

#### Graduate - Summer

|                        |   |   |
|------------------------|---|---|
| ACCT 5314              | Accounting Theory                         | 3 |
| ACCT 5312              | Accounting Information Systems & Controls | 3 |
| MS Accounting Elective |   | 3 |

#### Graduate - First Semester

|           |   |   |
|-----------|---|---|
| ACCT 5317 | Accounting for Managerial Decision Making | 3 |
| ACCT 5311 | Advanced Auditing                         | 3 |
| FINA 5310 | Theory of Financial Management            | 3 |

#### Graduate - Second Semester

|                        |  |           |
|------------------------|--|-----------|
| ACCT 5315              | Seminar on Tax Consulting, Planning and Research | 3         |
| ACCT 5332              | Data Analytics in Accounting                     | 3         |
| MS Accounting Elective |  | 3         |
| <b>Total Hours</b>     |  | <b>87</b> |

<sup>1</sup> Two graduate courses can be counted for credit toward BBA and MS Accounting degrees. Consult the 4+1 program coordinator or department head for details.

## Accounting Courses

### **ACCT 2301 Principles of Accounting: 3 semester hours.**

An introduction to the communication of relevant financial information to investors, creditors, and analysts with an emphasis on the accounting information cycle and the preparation of the three major financial statements: the balance sheet, the statement of income and retained earnings, and the statement of cash flows.

### **ACCT 2302 Principles of Managerial Accounting: 3 semester hours.**

Instruction in the managerial decision-making functions using accounting information. Review of internal accounting information systems for planning, monitoring, and decision making with an emphasis on manufacturing cost, budgeting, product pricing, and CVP relationships.

Prerequisites: ACCT 2301 or ACCT 2113.

### **ACCT 3321 Intermediate Accounting I: 3 semester hours.**

The study of accounting principles and the preparation of financial statements with an emphasis on accounting theory, current and non-current assets, revenues and expenses and the time value of money.

Prerequisites: ACCT 2302 or ACCT 2123.

### **ACCT 3322 Intermediate Accounting II: 3 semester hours.**

A continuation of ACCT 3213 with an emphasis on accounting principles and financial statement preparation in the areas: investments, current and long-term liabilities, stockholders' equity, income taxes, leases, accounting changes, pensions, cash flow statements, earnings per share, and financial statement analysis.

Prerequisites: ACCT 3321 or ACCT 3213.

### **ACCT 3324 Ethics for Accountants: 3 semester hours.**

A study of the legal, regulatory and ethical issues of business with special emphasis pertaining to accounting.

Prerequisites: ACCT 2302 or ACCT 2123.

### **ACCT 3331 Cost Accounting: 3 semester hours.**

The fundamental costs of a manufacturing concern such as raw materials, labor cost, and overhead and the preparation of internal reports for managerial decisions in the areas: planning, control and budgets.

Prerequisites: ACCT 2302 or ACCT 2123.

### **ACCT 3333 Federal Income Tax I: 3 semester hours.**

An introduction to the theory and fundamentals of federal income tax as applied to individuals, with an emphasis on individuals involved in business activities or organizations. Includes an introduction to tax research and professional communication of results.

Prerequisites: ACCT 2123 or ACCT 2302.

### **ACCT 3334 Federal Income Tax II: 3 semester hours.**

Covers federal income tax codes as they apply to proprietorships, partnerships and corporations. Also includes tax research.

Prerequisites: ACCT 3333.

### **ACCT 3339 Accounting Internship I: 3 semester hours.**

Supervised full-time training in industry, government, or other agencies for junior-level finance majors. Individual conferences, company performance evaluations and written reports required. The duration of the program will be one regular semester r two consecutive summer terms.

Prerequisites: ACCT 3322 or ACCT 3223.

### **ACCT 3341 Accounting Information Systems: 3 semester hours.**

Course offers in-depth exploration of data flow systems focusing on financial data and the integration of computerized accounting systems. Students will learn data flow and logic concepts, and how information moves and interacts within organizational systems. The curriculum highlights the development of effective control mechanisms, ensuring accuracy and security in financial processes. Additionally, the course will explore advanced techniques for designing meaningful and insightful data reporting methods, with skills to enhance decision-making and operational efficiency in modern accounting environments

Prerequisites: (ACCT 2302 or ACCT 2123) and (MISY 2301 or MISY 2013).

### **ACCT 3399 Independent Study in Accounting: 3 semester hours.**

Supervised reading, research, and/or field work on selected topics in accounting.

Prerequisites: ACCT 2302 or ACCT 2123.

**ACCT 4321 Advanced Accounting: 3 semester hours.**

Study of accounting standards and procedures relative to business combinations, consolidated financial statements, foreign currency transactions, translation of foreign entity statements, segment and interim reporting, SEC reporting, and partnership operations.

Prerequisites: ACCT 3322 or ACCT 3223.

**ACCT 4322 Auditing: 3 semester hours.**

The study of auditing concepts and procedures in the areas: auditing standards, internal control, professional ethics and responsibilities, audit evidence, audit documentation, and audit reports.

Prerequisites: ACCT 3322 or ACCT 3223.

**ACCT 4325 Oil & Gas Accounting: 3 semester hours.**

An introduction to oil and gas accounting with emphasis on accounting for costs incurred in the acquisition, exploration, development, and production of oil and natural gas using full cost accounting methods; also covers joint interest accounting, gas pipeline accounting, required disclosures for oil and gas activities, and analysis of oil and gas companies; financial statements.

Prerequisites: ACCT 3321 or ACCT 3213.

**ACCT 4332 Accounting for Government and Non-Profit Organizations: 3 semester hours.**

Covers core principles and practices of accounting for government agencies and non-profit organizations. Students will develop skills in preparing and analyzing financial statements using fund accounting methods, emphasizing budgeting, financial reporting, and adherence to GASB and FASB standards. Key focus areas include accountability, financial stewardship, and managing restricted resources.

Prerequisites: ACCT 3322 or ACCT 3223.

**ACCT 4333 Accounting Data Analytics: 3 semester hours.**

The study of data analytics and its applications in accounting contexts, with an emphasis on data preparation, modeling, analysis and interpretation, and visualization.

Prerequisites: (ACCT 2123 or ACCT 2302) and (MGMT 3013 or MGMT 3301).

**ACCT 4334 Financial Statement Analysis: 3 semester hours.**

A study of financial statements in a variety of firm valuation contexts. The course provides various tools for evaluating a firm's accounting and financial performance, the concept of earnings quality, and other related issues.

Prerequisites: (ACCT 3321 or ACCT 3213) and (FINA 3310 or FINA 3103).

**ACCT 4399 Independent Study: 3 semester hours.**

Reading, research, and/or field work on selected topics. Prerequisite: Junior/senior classification and consent of instructor and department head.

**ACCT 5300 Concepts of Accounting: 3 semester hours.**

The review of basic accounting concepts and principles with an emphasis on the accounting cycle, financial statement preparation, and their applications in making managerial decisions in the areas of cost-volume-profit analysis, inventory management, and comparative cost allocation systems.

**ACCT 5310 Managerial Accounting & Control: 3 semester hours.**

The interpretation and use of accounting data for management purposes in the areas of cost accounting, budgets, standards, production costing, distribution costing, and special analyses.

Prerequisites: ACCT 5300 or ACCT 5003.

**ACCT 5311 Advanced Auditing: 3 semester hours.**

An advanced study of the practices and principles that guide the auditing environment. Specialty topics will be introduced as well as current readings in auditing literature.

Prerequisites: ACCT 4322 or ACCT 4223.

**ACCT 5312 Accounting Information Systems & Controls: 3 semester hours.**

A study of the analysis, design, installation, and operations of an accounting information system. Emphasis will be placed on system design and acquisition.

Prerequisites: ACCT 5300 or ACCT 5003.

**ACCT 5314 Accounting Theory: 3 semester hours.**

Development of the theory of accounting with particular emphasis on concepts, income measurement, valuation of assets, valuation and measurement of equities, and the application of accounting theory to contemporary problems.

Prerequisites: ACCT 3321 or ACCT 3213.

**ACCT 5315 Seminar on Tax Consulting, Planning and Research: 3 semester hours.**

A study of current U.S. tax law with emphasis on the interrelationships between taxation and business and personal financial planning. Tax research, planning, and professional communications are significant components.

Prerequisites: ACCT 3333.

**ACCT 5317 Accounting for Managerial Decision Making: 3 semester hours.**

A study of the preparation of internal reports for decision making, planning and control. Additional areas of study include cost determination, budgeting, and quantitative techniques.

Prerequisites: ACCT 5300 or ACCT 5003.



**ACCT 5332 Data Analytics in Accounting: 3 semester hours.**

The study of data analytics and its applications in accounting contexts, with an emphasis on data preparation, modeling, analysis and interpretation, and visualization.

Prerequisites: ACCT 5300 or ACCT 5003.

**ACCT 5399 Independent Study in Accounting: 3 semester hours.**

Supervised readings, research and/or field work on selected topics in accounting. Prerequisites: Consent of instructor and approval by the Department Head.

## Business Communication Courses

**BCOM 3330 Business Communication: 3 semester hours.**

Development of best practices in business communication as it relates to the collection, organization, and preparation of business reports. Emphasis will be placed on techniques of collecting, interpreting and presenting information useful in a corporate setting.

Prerequisites: (ENGL 1302 or ENGL 1133) and (MISY 1305 or MISY 1013).

**BCOM 5320 Managerial Communication: 3 semester hours.**

Applications of communications theory, human relations concepts, research methods, and information technology to the internal communication of the manager's work environment. Survey of the organizational communication climate, applications, oral and written reports.

## Business Law Courses

**BLAW 2301 Legal Environment of Business: 3 semester hours.**

A survey of the U.S. legal system with an emphasis on aspects relevant to business operations. Topics include legal systems, constitutional law, criminal law, property law, torts, and basic contract law.

**BLAW 2321 Business Law: 3 semester hours.**

Covers topics including the U.S. Uniform Commercial Code, agency law, employment and discrimination law, and regulatory topics.

Prerequisites: BLAW 2301 or BLAW 2203.

**BLAW 2324 Law of Agency: 3 semester hours.**

A study of law of agency including principle-agent and master-servant relationships, the authority of an agent, the termination of an agent's authority, the fiduciary and other duties of an agent, employment law, deceptive trade practices, listing or buying procedures, and the disclosure of an agency.

Prerequisites: BLAW 2302 or BLAW 2203.

**BLAW 2334 Law of Contracts: 3 semester hours.**

The course covers the basics of both real estate law and contract law with practical instructions on Texas real estate employment, sales, and lease contracts as well as laws and processes involved in financing, property ownership and conveyance. It is combined with promulgated contract forms to enable students opportunity to learn and understand the forms and addenda put forth by the Texas Real Estate Commission (TREC).

Prerequisites: BLAW 2324.

**BLAW 2399 Independent Study in Business Law: 3 semester hours.**

Supervised reading, research, and/or field work on selected topics in business law.

Prerequisites: BLAW 2301 or BLAW 2203.

## Economics Courses

**ECON 1301 Fundamentals of Economics in a Global Society: 3 semester hours.**

Designed for non-business majors, this course will synthesize, analyze and evaluate fundamental principles of micro and macroeconomics in a global setting using basic quantitative and graphical tools. More specifically, students will: develop a basic understanding of key global economic issues.

**ECON 2301 Principles of Macroeconomics: 3 semester hours.**

Analysis of the principles and problems of money and banking, national income, public finance, international trade, and economic growth.

**ECON 2302 Principles of Microeconomics: 3 semester hours.**

An introduction to the principle of microeconomics, which include supply and demand analysis, market equilibrium, production costs faced by firms, the production process, as well as the analysis of market structures, such as perfect competition and the monopoly firm.

**ECON 3309 Seminar in Banking: 3 semester hours.**

This course will expose students to key concepts related to banking products (e.g. commercial lending). The course focuses on demanders (customers) and suppliers (banks), the process through which the suppliers identify appropriate demanders while accounting for systematic (economic business cycle) and idiosyncratic risks (customer-specific or supplier-specific).

Prerequisites: ACCT 2302 or ACCT 2123 or ECON 2302 or ECON 2113 or ECON 2301 or ECON 2123.

**ECON 3331 Economic Development: 3 semester hours.**

A study of the economic factors affecting economic growth and development. Emphasis is on experience of third world countries.

Prerequisites: ECON 2302 or ECON 2113 and (ECON 2301 or ECON 2123).



**ECON 3332 Public Finance: 3 semester hours.**

An examination of the public sector and its contribution to economic welfare. An analysis of alternative forms of taxation and their impact on micro- and macroeconomic decision making.

Prerequisites: (ECON 2302 or ECON 2113) and (ECON 2301 or ECON 2123).

**ECON 3334 Economic and Human Resources: 3 semester hours.**

Examines population growth, poverty, discrimination, human resource development, and training and education. The course is oriented toward explaining the principles, effects, and policies related to each topic.

Prerequisites: ECON 2302 or ECON 2113 and (ECON 2301 or ECON 2123).

**ECON 4321 Intermediate Microeconomic Analysis: 3 semester hours.**

Analysis of the principles governing price and output decisions of business firms and the allocation of resources under various market structures.

Prerequisites: ECON 2302 or ECON 2113.

**ECON 4322 Intermediate Macroeconomic Analysis: 3 semester hours.**

Analysis of determinants of the aggregate level of employment, output and income of an economy.

Prerequisites: ECON 2301 or ECON 2123 and (ECON 2302 or ECON 2113).

**ECON 4334 International Trade: 3 semester hours.**

Principles and practices of foreign trade with special emphasis on international economic relations. Analysis of foreign exchange, balance of payments, foreign investment, tariff history and policy, and currency problems.

Prerequisites: (ECON 2302 or ECON 2113) and (ECON 2301 or ECON 2123).

**ECON 4335 Urban Economics: 3 semester hours.**

Economic analysis of the major problems facing urban areas. Study of the theory of urban industrial and residential locations, including patterns of urban growth and development.

Prerequisites: ECON 2301 or ECON 2113 and ECON 2302 or ECON 2123.

**ECON 4399 Independent Study: 1-3 semester hour.**

Reading, research, and/or field work on selected topics.

**ECON 5300 Concepts of Economic Analysis: 3 semester hours.**

Analysis of supply and demand, production and cost functions, price and output determination under different market conditions, and resource pricing.

Means of national income and output determination, and issues related to unemployment, inflation, business cycles, monetary and fiscal policies, economic development and growth, and the global linkage of national economies.

**ECON 5310 Managerial Economics: 3 semester hours.**

Economic theory and tools needed to make sound managerial decisions for optimal outcomes, theoretical and empirical demand functions, theoretical and empirical production and cost functions, profit maximization under different market conditions over time and under uncertainty, game theory, economics of information and government in the market place.

Prerequisites: (ECON 5300 or ECON 5003) or ((ECON 2311 or ECON 2113) and (ECON 2312 or ECON 2123)).

**ECON 5331 International Trade and Business: 3 semester hours.**

Introduces the principles and practices of international trade emphasizing international business opportunities and challenges. Topics include overview of globalization, basic trade models, tariffs and quotas, labor and environmental controversies in trade, fundamentals of export marketing, economic integration in North America, and international business environment in major U.S. export markets.

Prerequisites: ECON 5300 or ECON 5003.

## Finance Courses

**FINA 2300 Wall Street 101: 3 semester hours.**

The course introduces fundamental knowledge of financial markets to students and provides students with hands-on learning and trading experiences using virtual money; topics covered include stock market, fixed-income market, currency market, principles of investment and trading.

**FINA 2313 Financial Planning from a Global Perspective: 3 semester hours.**

Designed to develop a financially literate global citizen with competency to make informed personal financial decisions through inculcating critical thinking, and analytical skills. Covered topics include but are not limited to the principles of financial planning, financial statements, planning and budgeting, credit and its costs, cash and credit management, time value of money, evaluation of investment tools, market system, retirement planning, implication of tax, role of insurance, and global issues impacting financial planning.

**FINA 3310 Principles of Finance: 3 semester hours.**

The course provides a preview of the field of finance and covers fundamental areas of financial assets and markets, financial institutions, valuation of securities and corporate finance; incorporates basic financial concepts and tools like time value of money, risk and return relationship, and capital budgeting.

Prerequisites: ACCT 2301 or ACCT 2113.

**FINA 3321 Trading Risk Management I: 3 semester hours.**

The course introduces fundamental knowledge of commodities markets trading emphasizing energy sector. Topics covered include energy systems, physical movement of energy commodities, trading risk and hedging and speculation, legal and regulatory issues in energy trading, trade floor technologies.

Prerequisites: MGMT 2320 or MGMT 2203.

**FINA 3333 Investment Analysis: 3 semester hours.**

Study of the fundamental concepts, tools, techniques, assets, and strategies involved in investment decisions. Topics include valuation of investment alternatives and their risk-return characteristics, and analytical techniques.

Prerequisites: FINA 3103 or FINA 3310.

**FINA 3338 Financial Markets and Institutions: 3 semester hours.**

Major domestic financial institutions and markets as well as the U.S. central bank and other regulatory agencies will be analyzed with an extension to international markets; topics include determination of interest rates, security valuation, mortgage markets, commercial banks and other financial institutions and their risk management activities.

Prerequisites: FINA 3310 or FINA 3103 and (ECON 2301 or ECON 2123).

**FINA 3339 Finance Internship I: 3 semester hours.**

Supervised full-time training in industry, government or other agencies for junior-level finance majors. Individual conferences, company performance evaluations and written reports required. The duration of the program will be one regular semester or two consecutive summer terms.

Prerequisites: FINA 3338 or FINA 3383.

**FINA 3399 Independent Study in Finance: 3 semester hours.**

Supervised reading, research, and/or field work on selected topics in finance.

Prerequisites: FINA 3310 or FINA 3103.

**FINA 4321 Managerial Finance: 3 semester hours.**

Introduces the concepts and analytical tools required to make value-creating financial decisions; provides students with theoretical foundations and practical applications of financial decision-making for business; covers a variety of topics, including financial statements, ratio analysis, risk-return analysis, bonds and stocks valuation, the cost of capital, capital structure, dividend policy, capital budgeting, and multinational financial management.

Prerequisites: FINA 3310 or FINA 3103.

**FINA 4322 Commercial Lending: 3 semester hours.**

Covers and qualitative analysis and assessment of industry risk, market risk and management risk; also provides an understanding of the role of loan policy and the need to summarize the borrower's various risks into an appropriate credit risk rating; in addition, it provides guidance on loan structuring and documentation issues in response to the analysis of quantitative and qualitative risks.

Prerequisites: ECON 2113 or ECON 2302 and (ECON 2123 or ECON 2301) and (FINA 3103 or FINA 3310).

**FINA 4323 Bank Management: 3 semester hours.**

Covers fundamental concepts and principles in commercial bank operations and management; analysis of bank assets and liabilities, assessment of various types of risk including operating, industry and market risks and management of risk exposure. Special emphasis on loans, the most important bank asset, particularly, commercial lending.

Prerequisites: ECON 2123 or ECON 2301 and (FINA 3103 or FINA 3310).

**FINA 4330 Money and Banking: 3 semester hours.**

Covers key topics in the theory and practice of financial markets, and banking; focuses on interest rates and money supply; the Federal Reserve System and monetary policy, regulation of financial markets and institutions; international financial system.

Prerequisites: ECON 2301 or ECON 2123.

**FINA 4331 Investment Management: 3 semester hours.**

Principles of portfolio management, portfolio optimization, asset allocation, asset pricing models, investment strategies, and timing techniques portfolio performance evaluation.

Prerequisites: FINA 3333.

**FINA 4335 International Finance: 3 semester hours.**

International financial markets and the flow of funds, exchange rates, parity relationships and arbitrage Exchange rate risk and its management. short- and long-term financing. asset and liability management. capital budgeting, and direct foreign investments for multinationals; international banking issues.

Prerequisites: FINA 3310 or FINA 3103 and ECON 2301 or ECON 2123.

**FINA 4338 Derivative Securities: 3 semester hours.**

Valuation of options and financial futures; risk management and hedging applications using options and futures; primary focus on stock options, index options, stock index futures, interest rate futures, foreign exchange futures options.

Prerequisites: FINA 3310 or FINA 3103.

**FINA 4341 Trading Risk Management II: 3 semester hours.**

Continuation of Trading Risk Management I course. Energy trading strategies and applications; financial risk management; additional issues in hedging, options and other complex structures, and regulatory and legal issues and compliance.

Prerequisites: FINA 3321 and FINA 4338.

***FINA 4345 Special Topics in Finance: 3 semester hours.***

Supervised fulltime training in industry, government, or other agencies for senior-level. The course would provide a forum to bring in special issues/topics of interest in the finance majors. Individual conferences, company performance evaluations and written reports required. The duration of area, such as hedge funds, speculative markets, mergers and acquisitions, and the program management of financial institutions. It will be one regular semester or two consecutive flexible in terms.

Prerequisites: ECON 2302 or ECON 2113 and (ECON 2301 or ECON 2123) and (FINA 3310 or FINA 3103).

***FINA 4346 Student Managed Fund: 3 semester hours.***

Focuses on security analysis and portfolio management; mixture of lectures, projects and presentations. Offers students a unique opportunity to manage portfolio in real-world setting, using Bloomberg Professional Services platform.

Prerequisites: ECON 2301 or ECON 2123 and (FINA 3310 or FINA 3103).

***FINA 4399 Independent Study in Finance: 1-3 semester hour.***

Supervised reading, research, and/or field work on selected topics.

***FINA 5300 Concepts of Finance: 3 semester hours.***

An overview of financial securities and markets, financial statement analysis, cash budgeting, working capital management, time value of money, valuation of securities, and capital budgeting.

***FINA 5310 Theory of Financial Management: 3 semester hours.***

Applications of the concepts, tools and techniques in modern financial theory to analyze corporate financial decision-making; topics include financial statements, ratio analysis, risk return trade-off, bond and stock valuation, cost of capital and capital structure, dividend policy, capital budgeting, corporate restructuring, and multinational financial management.

Prerequisites: FINA 5300 or FINA 5003.

***FINA 5331 Investment Analysis and Management: 3 semester hours.***

Fundamentals of securities, markets, and investments; analysis of risk and return; valuation of fixed income securities and stocks; options futures contracts; investment companies; portfolio theory and management.

Prerequisites: FINA 5300 or FINA 5003.

***FINA 5333 International Finance: 3 semester hours.***

Study of international financial markets and exchange rate systems; topics include exchange rates determination, international arbitrage and parity conditions, currency derivatives, country risk analysis, direct foreign investments, and international banking. Exchange rate risk measurements and management, international capital structure and cost of capital, and multinational cash and capital budgeting will also be analyzed.

Prerequisites: FINA 5003 or FINA 5300.

***FINA 5338 Fin Mkt and Inst: 3 semester hours.***

Study of financial markets, domestic and international, and their interrelationship through financial institutions in determining interest rates and asset prices and the flow of funds; Federal Reserve System and its role; regulation of financial markets and institutions; risk management of important financial institutions.

Prerequisites: FINA 5300 or FINA 5003 and (ECON 5300 or ECON 5003).

***FINA 5357 Case Studies in Finance: 3 semester hours.***

Application and integration of financial concepts, theories and techniques to analyze and solve financial problems facing corporations using real simulated cases. Topics include valuation, capital budgeting, capital structure, dividend policy, corporate restructure, bankruptcy, and ethics.

Prerequisites: FINA 5103 or FINA 5310.

## **Management Information Systems Courses**

***MISY 1305 Business Computer Applications: 3 semester hours.***

The course explores living and communicating in a digital world. It includes selection and use of different types of computers, desktop and mobile, and their supported applications; an examination of the advantages and pitfalls of cloud computing and social networking; and projects designed to promote collaborative communication using multimedia and web technology with attention to formal and informal code of conduct.

***MISY 2301 Fundamentals of MIS with ERP: 3 semester hours.***

Overview of information systems including software and hardware issues, database management, enterprise systems, and organizational and managerial issues of fundamental business processes and functional areas, such as sales, production, accounting etc., and how they interact with an enterprise system; emphasis on hands-on learning using ERP.

Prerequisites: MISY 1305 or MISY 1013.

***MISY 2315 Object-Oriented Programming Applications in Business: 3 semester hours.***

This course covers the fundamental concepts of object-oriented programming as they apply to real-world business problems. Emphasis is given on the development of object-oriented program logic and design in solving programming problems in business.

Prerequisites: MISY 2301 or MISY 2013.

**MISY 3311 Introduction to Crisis Informatics: 3 semester hours.**

Use of information and communication technologies (ICT) in crisis management; examines how information is managed, organized, coordinated, and used for crisis management; analyzes information needs and seeking behaviors during a crisis; explores how ICT can support organizations/communications in a crisis.

Prerequisites: MISY 2301 or MISY 2013.

**MISY 3332 Networking: 3 semester hours.**

Specific topics include the introduction to core network concepts, network standards, physical layer propagation, Ethernet PC network, telephony and various LAN (Local Area Network) technologies, WAN (Wide Area Networks), internet working, wireless networking, network security, and network management.

Prerequisites: MISY 2301 or MISY 2013.

**MISY 3339 Information Systems Internship I: 3 semester hours.**

Supervised full-time training in industry, government or other agencies for junior-level information systems majors. Individual conferences, company performance evaluations and written reports required. The duration of the program will be one regular semester or two consecutive summer terms.

Prerequisites: MISY 2301 or MISY 2013.

**MISY 3341 Business Database Applications: 3 semester hours.**

The course provides a solid foundation in database concepts and design as they apply in business. It covers principles of conceptual as well as relational designs and includes translation of business requirements into entity relationship diagrams, normalization of tables and advanced SQL to address specific business problems.

Prerequisites: MISY 2301 or MISY 2013.

**MISY 3342 System Analysis & Design: 3 semester hours.**

Methods, techniques, and tools involved in information systems analysis and design and project management in enterprises with exposure to traditional methodologies like systems development life cycle, and alternative methodologies like object-oriented and agile methodologies; hands-on experience of analysis and design on problem-solving and modeling software tools.

Prerequisites: MISY 2301 or MISY 2013.

**MISY 3343 JAVA Applications in Business: 3 semester hours.**

The course covers the fundamental concepts of object-oriented programming (OOP) using Java language and emphasizes basic programming skills using hands-on practices. Intensive exploration of Java programming environment.

Prerequisites: MISY 2315 or MISY 2153.

**MISY 3399 Independent Study in MIS: 3 semester hours.**

Supervised reading, research, and/or field work on selected topics in management information system (MIS).

Prerequisites: MISY 2301 or MISY 2013.

**MISY 4332 Enterprise Cybersecurity: 3 semester hours.**

The course will provide students with essential knowledge in data security and the technology involved in securing data. It will also provide a forum to bring in current issues in the MIS area such as information security; big data, mobile/wireless technology, cloud computing and project management. Students will gain insight into the importance of cybersecurity and the integral role of cybersecurity professionals in data security. Cross-Listed Course: CRIJ 4333

Prerequisites: MISY 3332 or MISY 3323.

**MISY 4335 Information Technology Project Management: 3 semester hours.**

Concepts, tools and techniques involved in Information Technology (IT) project management are presented. Focus will be on the five phases of project management: Initiating, Planning, Executing, Controlling, and Closing, and the nine project management knowledge areas: Integration Scope, Time, Cost, Quality, Human Resources, Quality, Risk.

Prerequisites: MGMT 3310 or MGMT 3103 and (MISY 2301 or MISY 2013).

**MISY 4345 Special Topics in MIS: 3 semester hours.**

The course provides a forum to bring in current issues in the MIS area such as information security, data mining, mobile/wireless technology and IT project management. Topics may vary from semester to semester and course can be repeated.

Prerequisites: MGMT 3310 or MGMT 3103 and (MISY 3332 or MISY 3323).

**MISY 4354 Predictive Analytics: 3 semester hours.**

The course involves important aspects of decision-making process in business such as business intelligence and data analytics. It would explore relationship discoveries in data as well as prediction of future outcomes using probabilities and trends. Students will be exposed to relevant topics such as business intelligence, data warehousing, big data, data mining, regression analysis, forecasting, and simulation.

Prerequisites: (MISY 3341 or MISY 3413) and (MGMT 3301 or MGMT 3013).

**MISY 4399 Independent Study: 3 semester hours.**

Reading, research, and/or field work on selected topics.

**MISY 5310 Management Information Systems: 3 semester hours.**

Foundational understanding of IS functions in relation to other business functions; current and emerging technologies; managerial and organizational understanding of IS functions within a networked or virtual organization; introduction to computer application software used by contemporary managers.

***MISY 5331 Crisis Informatics: 3 semester hours.***

The course explores the use of information and communication technologies (ICT) in crisis management. In particular, it examines how information (including social media data) is managed, organized, coordinated, and used for crisis management. This course also analyzes information needs and seeking behaviors during a crisis, and explores how ICT can support organizations/communities in a crisis.

Prerequisites: MISY 5310 or MISY 5103.

***MISY 5332 Data Com and Network: 3 semester hours.***

Integration of business management with data communications and networking core concepts such as fundamentals of data communication, various networking architectures and design, communication circuits and communication protocols.

Prerequisites: MISY 5310 or MISY 5103.

***MISY 5341 App Database Management: 3 semester hours.***

Concepts, tools, and technologies associated with the design, implementation and management of large databases for organizational effectiveness. Emphasis on the application aspect of databases.

Prerequisites: MISY 5310 or MISY 5103.

***MISY 5342 Info Syst Analysis: 3 semester hours.***

Focus on project planning, analysis, design, and implementation techniques, with an emphasis on the development of computer systems.

Prerequisites: MISY 5310 or MISY 5103.

***MISY 5347 Bus Intelligence and Analytics: 3 semester hours.***

Covers relevant topics such as intelligence, data analytics, big data, business process, OLAP, data warehousing, data marts, data mining, and data access tools.

Prerequisites: MISY 5310 or MISY 5103.

***MISY 5353 Special Topics in MISY: 3 semester hours.***

The course provides a forum to bring in current issues in the MIS area such as project management, information security, data mining, etc. Topics may vary from semester to semester.

Prerequisites: MISY 5310 or MISY 5103.

## Personal Finance Courses

***PFIN 2310 Personal Financial Management and Planning: 3 semester hours.***

Covers the basics of personal money management and financial planning which is essential for every citizen in life; topics covered include personal financial planning, saving and debt financing, investment in stocks and bonds, auto and home financing, insurance, retirement and estate planning.

***PFIN 3312 Financial Planning and Insurance: 3 semester hours.***

An introduction to the financial planning process; time value of money; insurance planning, and the practice of personal financial planning by professional planners.

Prerequisites: FINA 1307 or FINA 2103.

***PFIN 4311 Retirement Planning and Employee Benefits: 3 semester hours.***

The course provides students with knowledge of the different types of public and private retirement and benefit plans; specifics and operations of these plans are analyzed as well as their regulatory framework; application of these plans is stressed in such areas as needs evaluation and analysis, strategies for different life-cycle circumstances, and medical issues.

Prerequisites: PFIN 3123 or PFIN 3312.

***PFIN 4312 Estate Planning: 3 semester hours.***

The course focuses on the efficient conservation and transfer of wealth, consistent with the client's goals; presents legal, tax, financial, and non-financial aspects of the process, covering such topics as wills, trusts, probate, advanced directives (living wills), charitable giving, wealth transfers and related taxes.

Prerequisites: ACCT 3333 and (PFIN 3123 or PFIN 3312).

***PFIN 4343 Financial Planning Capstone: 3 semester hours.***

Integration of relevant areas in the financial planning process; approaches to financial planning and the strengths and weaknesses of each; data collection and analysis of personal planning situations under various economic, political and regulatory situations; client presentation; use of case analysis, emphasis on ethics and professional conduct.

Prerequisites: ACCT 3333 and FINA 3333 and (PFIN 3123 or PFIN 3312) and (PFIN 4113 or PFIN 4311) and (PFIN 4123 or PFIN 4312).

## Real Estate Courses

***REST 3311 Real Estate Principles: 3 semester hours.***

An introduction to the study of the economic and legal environment in which real property is transferred and used.

Prerequisites: (ACCT 2302 or ACCT 2123) and (ECON 2302 or ECON 2113).

***REST 3322 Real Estate Finance: 3 semester hours.***

The course introduces various aspects of real estate finance; covers all market sectors and funding sources with concentration on residential lending and secondary market for first mortgage loans; satisfies educational licensing requirement as prescribed by the Texas Real Estate License Act.

Prerequisites: REST 3311 or REST 3113.

***REST 3325 Real Estate Investment: 3 semester hours.***

The course provides an introduction to real estate investments including analysis of real estate investment alternatives; feasibility and site analysis; tax considerations; income and expense analysis; discounted cash flow analysis; and profitability measurement.

Prerequisites: REST 3311 or REST 3113.

***REST 3399 Independent Study in Real Estate: 3 semester hours.***

Supervised reading, research, and/or field work on selected topics in real estate area.

Prerequisites: REST 3311 or REST 3113.