

SCHOOL OF BUSINESS

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The School of Business is committed to preparing students for meaningful careers in business, industry, government or education; or for admission to and success in quality graduate programs. This commitment is founded on the belief that graduates from the School should have a strong background in the liberal arts as a basis for a mature understanding of the problems of business leadership and management. The objective of the general education curriculum required of all School of Business majors is to ensure they acquire a knowledge and understanding of topics in the humanities, sciences, communications, social sciences and other related subjects to support a lifetime of continual learning.

The faculty believe that teaching excellence and the currency of subject matter are best maintained through ongoing professional interaction with peers and the business community. In support of its mission, the faculty participates in service and engages in scholarly activities oriented towards professional practice and pedagogical research.

School of Business faculty and students use current technology to equip students with the necessary business competency skills needed to be successful leaders in business. Students and faculty are encouraged to participate actively in the learning process. A high degree of faculty-student interaction is sought through the management of class sizes and individualized advising. The School adheres to high levels of ethical conduct and promotes this ideal to its students as they prepare for personal and professional success in an evolving global business environment.

Our Mission

The mission of the School of Business at Arkansas Tech University is to offer dynamic academic programs which enable our graduates to add value at all levels of employment. These programs will emphasize business acumen, experiential learning, development of interpersonal skills, and a solid foundation in both ethical and data-driven decision making.

Our Guiding Principles

- We believe that a quality graduate possesses business competencies and intellectual foundations for lifelong learning.
- We believe that our students and graduates should behave ethically in both their personal and professional conduct.
- We believe that faculty, staff, and administrators, should encourage a welcoming, but respectful relationship with students in and out of the classroom.
- We believe that a quality graduate, in part, is the end product of quality faculty.

- We believe that quality faculty teach beyond the classroom.
- We believe that a quality faculty member is also a lifelong learner and contributes to the life of the profession, institution, and community.
- We believe that our faculty, staff, and students need to conduct themselves in an ethical, professional, and business-like manner.
- We believe that professionalism and quality will help us to protect our brand in a competitive marketplace.
- We believe that our program should always fulfill the highest of accreditation standards, holding students to consistently rigorous levels of academic quality.
- We believe that our quality is judged by our stakeholders: the business community, the state of Arkansas, and our past, present and future students.

The School is committed to:

- High-quality undergraduate learning and faculty development.
- Highest ethical standards of personal and professional conduct for faculty, students and administrators. Professionalism includes maintaining faculty intellectual qualifications and expertise at levels which support the school's mission.
- Cooperative interaction among students and faculty to achieve the school's mission.
- A systems approach to continuously improve all aspects of the learning process. This includes feedback from major stakeholders and a spirit of experimentation.

Experiential Learning

The School of Business at ATU offers more than the typical lecture/exam type of education. With an emphasis on hands-on, experiential learning, the School incorporates consulting projects for real businesses, simulations, case-based learning, and internships so the student practices what they are learning as they are learning it. Each semester a junior or senior level student is involved in at least one course that includes experiential learning activity, as designated by the professor, a non-credit course will be included on the student's academic transcript.

Learning Goals

Students who major in any of the bachelor degree programs in the School of Business are required to complete a common core of business courses. The common learning goals of the BSBA degree include the following. Students:

1. Use technology to support business decisions.
2. Demonstrate communication skills in a business context.
3. Interact professionally with other students, professors, and future employers.
4. Use an ethical decision-making framework in a business context.
5. Demonstrate the foundation knowledge for conducting business.

Accreditation

The Bachelor of Science in Business Administration degree programs offered by the School of Business are accredited by AACSB International - The Association to Advance Collegiate Schools of Business. AACSB International is the premier accrediting agency for business schools, stressing academic excellence and a commitment to continuous improvement. Approximately one third of the business schools in the

United States and several selected schools internationally have earned AACSB International accreditation.

Residency Requirement

A maximum of six (6) hours of the non-Core business courses required in the major may be taken at another institution and transferred for credit in the major; any additional hours taken in the major at another institution will be transferred as general electives.

Transfer Students

To meet baccalaureate degree requirements, all transfer students must take in residence a minimum of fifty percent (50%) of the School of Business, excluding Health Information Management, courses required for the degree; this includes support courses required by the School of Business, core business classes, and specific courses in the major. Of these courses, at least 24 hours must be 3000-4000 level. As noted in the Residency Requirement, only six (6) hours of the non-Core business courses required in the major may be transferred from another institution; any additional courses in the major taken at another institution will be transferred as general electives.

Business courses taken at other institutions at the 1000-2000 level which are offered by Tech at the 3000-4000 level will be transferred as free electives. Business courses taken at other institutions at the 3000-4000 level are subject to validation by the School of Business.

Majors

The School of Business offers majors in six different fields, along with five minors and an Associate Degree. The objective of all degree programs is to offer an academic base that equips students to be life-long learners who will then mature as professionals in the world of business. **All programs within the School of Business, with the exception of the BS in Health Information Management, are accredited by the Association for the Advancement of Collegiate Schools of Business (AACSB). AACSB International is the premier accrediting agency for business schools, stressing academic excellence and a commitment to continuous improvement. Approximately one third of the business schools in the United States and several selected schools internationally have earned AACSB International accreditation.**

Students who plan to pursue graduate studies should consider the Accelerated Bachelor to MBA degree. Students in this program are allowed to enroll in graduate courses during their senior year of undergraduate students and have those courses count for BOTH their undergraduate and MBA degree. Faculty advisors will work closely with you in planning your course work within this program.

Programs

- Accounting Minor (<https://catalog.atu.edu/undergraduate/programs/business-economic-development/business/accounting-minor/>)
- Accounting, Bachelor of Science in Business Administration (<https://catalog.atu.edu/undergraduate/programs/business-economic-development/business/accounting-bs-business-administration/>)
- Business Administration Minor (<https://catalog.atu.edu/undergraduate/programs/business-economic-development/business/business-administration-minor/>)
- Business Administration, Certificate of Proficiency (<https://catalog.atu.edu/undergraduate/programs/business-economic-development/business/business-administration-cp/>)

- Business and Entrepreneurship Minor (<https://catalog.atu.edu/undergraduate/programs/business-economic-development/business/business-entrepreneurship-minor/>)
- Business Data Analytics Minor (<https://catalog.atu.edu/undergraduate/programs/business-economic-development/business/business-data-analytics-minor/>)
- Business Data Analytics, Bachelor of Science in Business Administration (<https://catalog.atu.edu/undergraduate/programs/business-economic-development/business/business-data-analytics-bs-administration/>)
- Business Management, Bachelor of Science in Business Administration (<https://catalog.atu.edu/undergraduate/programs/business-economic-development/business/business-management-bs-administration/>)
- Data Analytics, Advanced Certificate (<https://catalog.atu.edu/undergraduate/programs/business-economic-development/business/data-analytics-ac/>)
- Digital Marketing, Bachelor of Science in Business Administration (<https://catalog.atu.edu/undergraduate/programs/business-economic-development/business/digital-marketing-bs-business-administration/>)
- Economics Minor (<https://catalog.atu.edu/undergraduate/programs/business-economic-development/business/economics-minor/>)
- Entrepreneurship, Advanced Certificate (<https://catalog.atu.edu/undergraduate/programs/business-economic-development/business/entrepreneurship-ac/>)
- Finance, Bachelor of Science in Business Administration (<https://catalog.atu.edu/undergraduate/programs/business-economic-development/business/finance-bs-business-administration/>)
- Health Information Management, Bachelor of Science (<https://catalog.atu.edu/undergraduate/programs/business-economic-development/business/health-information-management-bs/>)
- Human Resource Management, Advanced Certificate (<https://catalog.atu.edu/undergraduate/programs/business-economic-development/business/human-resource-management-ac/>)
- Microsoft Applications, Certificate of Proficiency (<https://catalog.atu.edu/undergraduate/programs/business-economic-development/business/microsoft-applications-cp/>)

Courses

Accounting

ACCT 2000 Accounting Principles I Lab

Co-requisite: ACCT 2004.

Application of concepts presented in the ACCT 2004 lectures using alternative activities to demonstrate how to apply accounting concepts.

ACCT 2004 Accounting Principles I

ACTS Common Course - ACCT 2003.

Co-requisite: ACCT 2000.

Prerequisite: A grade of C or higher in MATH 1113 or higher level math course.

A study of fundamental processes of accounting for day to day business transactions. Includes recording business events in journal entry form and preparing adjusting entries, trial balances, financial statements, and closing entries. Introduces the basic internal control system a business must employ. Concludes with the measurement and reporting of all assets and liabilities. Lecture three hours, laboratory one and a half hours.

Note: Accounting majors may not repeat this course to raise grade point in their major field after completing ACCT 3013.

ACCT 2013 Accounting Principles II

ACTS Common Course - ACCT 2013.

Prerequisite: BUAD 2003 or COMS 2003 and a "C" or better in ACCT 2004.

Addresses accounting processes applied to corporations, cash flow statements, and financial statement analysis. Manufacturing cost, managerial reports, and incremental analysis are also introduced.

Note: Accounting majors may not repeat this course to raise grade point in their major field after completing ACCT 3013.

ACCT 2033 Fundamental Accounting Concepts

Prerequisite: Sophomore standing; "C" or better in MATH 1113 (or MATH 1203, 1914, 2223, 2243, 2914).

This course is designed to provide an overview of accounting concepts for non-business majors with no accounting background. Students gain the knowledge and skills necessary for interpreting reported accounting data. Topics include fundamental financial and managerial accounting concepts, accrual accounting, internal control over cash, financial statement analysis and the budgeting process.

ACCT 3003 Intermediate Accounting I

Prerequisite: ACCT 2013 with a grade of C or higher.

A comprehensive study of accounting theory governing preparation of financial statements with emphasis on conceptual framework, development of accounting standards, and the recording and reporting process. Cash, receivables, inventories, property, plant and equipment, intangible assets, and other selected topics.

ACCT 3013 Intermediate Accounting II

Prerequisite: ACCT 3003.

Continuation of ACCT 3003. Topics covered include current and long-term liabilities, contingencies, stockholders' equity, earnings per share, temporary and long-term investments, revenue recognition, accounting changes, cash flows, statement analysis, and disclosure in financial reporting.

ACCT 3023 Accounting Information Systems

Prerequisite: ACCT 3003, BDA 2003, (BUAD 2053 or PSY 2053 or STAT 2163), BLAW 2033, ECON 2003, and ECON 2013.

A study of accounting information processing, the systems concept, the analysis and design of accounting information systems, and database hardware and software technology as they apply to producing accounting information to be used in decision making.

ACCT 3043 Federal Taxes I

Prerequisite: ACCT 2013 with a grade of C or higher, BDA 2003, (BUAD 2053 or PSY 2053 or STAT 2163), BLAW 2033, ECON 2003, and ECON 2013.

A study of federal income tax laws and their relationship to other forms of taxation with primary emphasis on the determination of federal income tax liability and tax planning for individuals.

ACCT 3053 Federal Taxes II

Prerequisite: ACCT 3043.

A study of federal income tax laws with primary emphasis on the determination of federal income tax liability and tax planning for entities other than individuals.

Business Administration

BUAD 1111 Introduction to Business

The course provides university orientation and a preview of the business discipline. The course explores the fundamentals of organizing and managing business enterprises and the American enterprise system.

Note: This course may not be taken for credit after completion of MGMT 3003.

BUAD 2003 Business Information Systems

An introduction to business information systems with emphasis on concepts and applications utilizing spreadsheets, word processing, and database management as productivity tools; provides basic rationale for using computers in generating and managing information necessary for the business decision making process.

Marketing

MKT 3043 Principles of Marketing

Prerequisite: ECON 2013.

Marketing fundamentals, understanding the ultimate consumer, the retailing/wholesaling systems, marketing functions, marketing policies and marketing costs, critical appraisal of marketing, and marketing and the government.

MKT 3063 Social Media Marketing

This course examines the force of social media marketing and its place in the marketing process. The advantages and use of particular platforms will be explored, and the use of social media analytics to craft strategy will be examined.

MKT 3083 Retailing and the Virtual Marketplace

Prerequisite: MKT 3043.

This course examines the strategies needed to have success in retailing, both traditional and virtual. Retail location, layout, merchandising, and product selection, as well as security, product and placement selection, and the use of websites and social media in the virtual environment will be examined.

MKT 3103 Selling and Sales Management

Prerequisite: MKT 3043.

This course examines the theories and practices of effective selling, including customer needs analysis, competitor analysis, product knowledge and sales interaction and presentation skills. The fundamentals of hiring, training, retailing, and managing a professional sales staff will be explored.

MKT 3153 Marketing Research and Analysis

Offered: Spring.

Prerequisite: (BUAD 2053 or PSY 2053 or STAT 2163) and MKT 3043.

A study of the use of data needed to make marketing decisions, including design, collection and analysis of both primary and secondary data.

MKT 3163 Consumer Behavior

Prerequisite: MKT 3043.

A study of the development of consumer decision making processes and the factors which influence them. Psychological, sociological, economic, cultural, and situational factors are examined. Their impact on marketing formulation, both domestic and international, is emphasized.

Management

MGMT 3003 Principles of Management

Co-requisite or Prerequisite: ACCT 2013 or ACCT 2033.

Basic principles of management and organizational behavior including planning, organizing, leading, controlling, staffing, decision making, ethics, interpersonal influence, and group behavior; conflict management; job design; and organizational change and development.

MGMT 3023 Principles of Human Resource Management

Co-requisite or Prerequisite: MGMT 3003.

An introduction to the field of human resources and an overview of human resources' role in the organization. In addition to this prologue, workforce planning, talent management; outcomes measurement/metrics, and management of a diverse workforce will be examined.

MGMT 3103 Operations Management

Prerequisite: (BUAD 2053 or PSY 2053 or STAT 2163), and MGMT 3003.

A study of the overall operations management task. Critical issues include its integration of market issues, the development of operations strategies, and the management of people. Specific attention is given to the design and development of services and products and the systems by which they are produced and delivered. Factors central to the operations management task include capacity, technology, scheduling and execution, quality, inventory, the significant role of managing the supply chain, and process and delivery system reliability and maintenance.

MGMT 3113 Business Process Improvement

Prerequisite: MGMT 3003 and (BUAD 2053 or PSY 2053 or STAT 2163).

This course is a study of the analysis, mapping, and improvement of business processes using standard symbols, popular software tools, metrics, and general systems theory. Examples of sample business processes and topics include customer service, sales management, scheduling, manufacturing, supply chain management, logistics, hiring/job search, process mapping diagrams, organizational charts, workflow and environment layout, cause and effect analysis, systems analysis and design, collection and analysis of process data, and optimization. Software tools are used for process diagramming, concept mapping, physical facilities layout, project planning and management, and data filtering and analysis.

MGMT 3123 Business Ethics

Prerequisite: BLAW 2033 and MGMT 3003.

This course is an interdisciplinary study of business ethics and the social responsibility of business organizations in society. The course will consider professional and applied ethics, law and organizational behavior. The focus of the course is on the individual managerial decision making process in response to ethical issues arising in the business context. Students will explore the role of business in society; discuss general theories of ethics; explain and apply key ethical theories in business; and develop and defend their own ethical positions.

MGMT 3173 Advanced Microsoft Techniques

Prerequisite: BDA 2003.

This course uses a hands on approach to demonstrate the students' ability to use Microsoft Word, Excel, and Access. Training and testing software will be used to prepare the students to take the Microsoft Certification exams.

MGMT 3323 Employment Law

Offered: Fall.

Prerequisite: BLAW 2033.

This course focuses on major federal employment laws affecting individual employees excluding labor laws. Topics covered includes legal regulation of the hiring and firing processes, testing and privacy issues, wage and hour laws, laws affecting benefits, occupational safety and health, workers compensation, unemployment insurance and related topics. The course will briefly touch on employment discrimination issues as they affect the employment relationship but not in the depth nor the detail of the Employment Discrimination Law course. As practitioners and researchers in the field of human resources, a strong familiarity with employment law and the ability to understand the application of various laws that affect human resource development within organizations is critical.

Economics

ECON 2003 Principles of Macroeconomics

ACTS Common Course - ECON 2103.

Macroeconomic analysis of output, income, employment, price level, and business fluctuations, including the monetary system, fiscal and monetary policy, and international economics.

ECON 2013 Principles of Microeconomics

ACTS Common Course - ECON 2203.

Microeconomic analysis of consumer and producer behavior. Includes theory of production and cost, the effects of market structure on resource allocation, distribution of income, and welfare economics.

ECON 2103 Honors Principles of Economics I

Prerequisite: Admission to University Honors or permission of Honors Director.

Macroeconomic analysis of output, income, employment, price level, and business fluctuations, including the monetary system, fiscal and monetary economics, and international economics.

ECON 3003 Money and Banking

Prerequisite: ACCT 2013, ECON 2003 and 2013, BDA 2003, and (BUAD 2053 or PSY 2053 or STAT 2163).

Additionally, must have a minimum GPA of 2.0. An overview of money, banking, and financial markets in the United States economy. Includes the functions of money, interest rates, the financial system, central banking, and monetary policy.

ECON 3013 Economics of Labor Relations

Prerequisite: ACCT 2013, ECON 2003 and 2013, BDA 2003, and (BUAD 2053 or PSY 2053 or STAT 2163).

Additionally, must have a minimum GPA of 2.0. An overview of U.S. labor sector including demographic trends, labor unions, human capital issues and work-leisure values. A brief review of neo-classical wage theory with critiques. Selected labor sector issues such as global labor developments, public sector employment, migration/mobility and discrimination.

ECON 3073 Intermediate Microeconomic Theory

Prerequisite: ACCT 2013, ECON 2003 and 2013, BDA 2003, and (BUAD 2053 or PSY 2053 or STAT 2163).

Additionally, must have a minimum GPA of 2.0. An examination of the theories of consumer behavior and demand, and the theories of production, cost and supply. The determination of product prices and output in various market structures and an analysis of factor pricing.

ECON 3093 Econometrics

Prerequisite: ECON 2003, ECON 2013, BDA 2003, and (BUAD 2053 or PSY 2053 or STAT 2163), or permission of the instructor.

This course develops the theory and applications of regression analysis, which is the primary tool for empirical work in economics. Emphasis is placed on techniques for estimating economic relationships, economic modeling, inference, and testing economic hypotheses in the context of real world problems. Students will also be exposed to other empirical techniques to prepare them for further studies.

Finance

FIN 2013 Personal Finance

A course designed to provide students with the fundamental skills of personal financial planning and goal achievement. Topics covered include financial planning, cash and credit management, insurance, investment, and retirement and estate planning.

FIN 3023 Financial Markets and Institutions

Prerequisite: ECON 2003, 2013, and FIN 3063.

Course coverage includes an analysis of financial markets and institutions; regulation, money market operations, global impact of central banking principles and monetary policy, and determinants of interest rates with financial asset pricing.

FIN 3033 Principles of Real Estate

Prerequisite: FIN 3063.

This course provides an overview of real estate investment and financing. The topics of this course include mortgage loans, residential property and income-producing property investing and financing, financing real estate development, alternative real estate financing, and investment vehicles. The goal of this course is to teach students the fundamental factors that affect the real estate markets. The course will also teach students the role of valuation, tax, law, and accounting related to the real estate investing and financing as well as applications of the above knowledge to the real world real estate markets.

FIN 3043 Investments

Prerequisite: FIN 3063.

This course provides the fundamental concepts of the investment area including markets, stocks, bonds, investment environments, economic, industry and security analysis.

FIN 3063 Business Finance

Prerequisite: ACCT 2013, ECON 2003, ECON 2013, and (PSY 2053 or STAT 2163).

Additionally, must have a minimum GPA of 2.0. Nature of business finance and its relation to economics, accounting, and law; role of the financial manager and financial markets; financial forecasting, planning, and budgeting; securities valuation, capital budgeting, and cost of capital; capital structure and working capital management; international finance.

Health Information Management

HIM 2023 Introduction to Health Information Management

Offered: Fall.

Prerequisite: Admission to the HIM Program.

A study of the history of health records, professional ethics, the functions of a health information department, retention of records, medical forms, health information practices, and responsibilities to healthcare administration, medical staff, and other medical professionals.

HIM 3033 Basic Coding Principles

Offered: Spring.

Prerequisite: BIOL 2004, AHS 2013, or permission of instructor.

An in depth study of the principles of disease and procedural coding using the ICD classification system. Areas emphasized during the course include: the purpose of coding, the definition of key terms, accurate application of coding principles, methods to assure quality data, and a review of the impact of prospective reimbursement on the function of coding.

HIM 3043 Advanced Concepts in Health Information

Offered: Spring.

Prerequisite: HIM 3023.

A study of such advanced concepts as quality improvement, utilization review, licensure and accreditation standards, medical staff, and interdisciplinary relationships.

HIM 3132 Health Data and Statistics

Offered: Spring.

Prerequisite: HIM 3023 or permission of instructor.

A study of the methods of recording diagnoses and operations by recognized systems of disease, procedural and pathological nomenclatures and classification systems, manual and computerized systems of indexing and abstracting, research and statistical techniques, and health information data handling.

HIM 3133 Alternative Health Records

Offered: Spring.

Prerequisite: HIM 3023.

A study of health record requirements in non-traditional settings such as cancer programs, ambulatory care facilities, mental health centers, and long term care facilities.

HIM 3153 Current Issues in Health Information Management

Offered: Fall.

Prerequisite: HIM 3023.

An in-depth study of the latest issues affecting the field of health information management. Specific topics will vary to reflect emerging trends in the health information field.

Faculty Professors

- Matt Brown (<https://www.atu.edu/business/profiles-mm/hbrown11.php>)
- Tracy Cole (<https://www.atu.edu/business/profiles-ae/tcole7.php>)
- Peng "Roc" Huang (<https://www-old.atu.edu/business/profiles-ae/phuang3.php>)
- K. Russell Jones (<https://www-old.atu.edu/business/rjones.php>)
- Stephen Jones (<https://www.atu.edu/business/profiles-mm/sjones.php>)
- Kevin Mason (<https://www.atu.edu/business/profiles-mm/kmason.php>)
- Thomas Pennington (<https://www.atu.edu/business/profiles-ae/tpennington.php>)
- Jim Walton (<https://www.atu.edu/business/profiles-mm/jwalton.php>)

Associate Professors

- Loretta Cochran (<https://www.atu.edu/business/profiles-mm/lcochran.php>)
- Debra Hunter (<https://www.atu.edu/business/profiles-ae/dhunter5.php>)

- Efosa Idemudia (<https://www.atu.edu/business/profiles-mm/eidemudia.php>)
- Masanori Kuroki (<https://www.atu.edu/business/profiles-ae/mkuroki.php>)
- Asim Shrestha (<https://www.atu.edu/business/profiles-mm/ashrestha2.php>)

Assistant Professors

- Alice Batch (<https://www.atu.edu/business/profiles-mm/abatch.php>)
- Md. Shahedur Chowdhury (<https://www.atu.edu/business/profiles-ae/mchowdhury.php>)
- Sara Daniel (<https://www.atu.edu/biosciences/profiles/sdaniel8.php>)
- Ahmed Elkassabgi (<https://www-old.atu.edu/business/profiles-ae/aekassabgi.php>)
- John Narcum (<https://www.atu.edu/business/profiles-mm/jnarcum.php>)
- Kuldeep Singh (<https://www.atu.edu/business/profiles-mm/ksingh1.php>)
- Wan Wei (<https://www-old.atu.edu/business/profiles-ae/wwei.php>)
- Georgeanna Wright (<https://www.atu.edu/biosciences/profiles/gwright7.php>)

Senior Instructor

- Tracy Johnston (<https://www.atu.edu/business/profiles-ae/tjohnston5.php>)
- Tonya Mays (<https://www.atu.edu/biosciences/profiles/tmays3.php>)

For more information, please visit https://www.atu.edu/business/programs_accounting.php