

Northeast Texas Community College &
Texas A&M University – Texarkana
2019-2020 Guided Pathways

Associate of Science in Business Administration to
Bachelor of Business Administration in Accounting

NTCC		A&M-TEXARKANA	
COURSES	HOURS	COURSES	HOURS
ENGL 1301	3	FIN 354	3
SPCH 1315 (or) SPCH 1321	3	GBUS 310	3
MATH 1324 (or) MATH 1314	3	GBUS 440	3
BIOL 1308*	3	GBUS 450	3
BIOL 1309*	3	MGT 395	3
PHIL 1301*	3	MGT 439	3
ARTS 1301*	3	MGT 465	3
HIST 1301	3	MIS 360	3
HIST 1302	3	MKT 363	3
GOVT 2305	3	SCM 325	3
GOVT 2306	3	ACCT 321 (with C or better)	3
ECON 2301 (with C or better)	3	ACCT 322 (with C or better)	3
ENGL 1302	3	ACCT 323 (with C or better)	3
MATH 1342	3	ACCT 324 (with C or better)	3
BUSI 1301	3	ACCT 421	3
BMGT 2309	3	ACCT 422	3
BUSI 2301 (with C or better)	3	ACCT 424	3
ACCT 2301 (with C or better)	3	ACCT 425	3
ACCT 2302 (with C or better)	3	ACCT 427	3
ECON 2302 (with C or better)	3	ACCT 429 (with C or better)	3
TOTAL	60	TOTAL	120

*Other Courses may Apply. See NTCC Degree Plan for Options

54 Upper Division (UD) Hours Required for the BBA Degree

30 Hours of Residency Required

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Northeast Texas Community College Course Descriptions

ACCT 2301 - Principles of Accounting I: 3 credit hours. Lecture/Lab/Clinical: Three hours of class each week. A study of accounting concepts and their application in transaction analysis and financial statement preparation and asset and equity accounting in proprietorships and corporations. Emphasis on accounting cycle for service and merchandising enterprises.

ACCT 2302 - Principles of Accounting II: 3 credit hours. Lecture/Lab/Clinical: Three hours of class each week. Prerequisite(s): [ACCT 2301](#) . A study of the fundamentals of managerial accounting. Emphasis on accounting for a manufacturing concern, budgeting, planning, management decision making, and analysis of financial reports.

BMGT 2309 – Leadership: 3 credit hours. Lecture/Lab/Clinical: Three hours of class each week. Concepts of leadership and its relationship to management. Prepares the student with leadership and communication skills needed to motivate and identify. (Fall, Spring, Summer)

BUSI 1301 - Introduction to Business: 3 credit hours. Lecture/Lab/Clinical: Three hours of class each week. Introduction to the role of business in modern society. Includes overview of business operations, analysis of the specialized fields within the business organization, and development of a business vocabulary. (Fall, Spring, Summer)

BUSI 2301 - Business Law: 3 credit hours. Lecture/Lab/Clinical: Three hours of class each week. Principles of law which form the legal framework for business activity.

ECON 2301 - Principles of Macroeconomics: 3 credit hours. Lecture/Lab/Clinical: Three hours of class each week. This course is an introduction to the study of general economic principles. Such topics as economic systems, demand and supply, business organizations, gross national product, unemployment, inflation, fiscal policy, monetary policy, interest rates, and business cycles are discussed. Macroeconomics and current economic topics are emphasized.

ECON 2302 - Principles of Microeconomics: 3 credit hours. Lecture/Lab/Clinical: Three hours of class each week. This course is a study of microeconomics including using demand and supply, the laws of production and cost, the economics of the firm, international economics, domestic economic problems of business and government, monopolies, labor unions, social welfare, agriculture, and urban crises.

Texas A&M University – Texarkana Course Descriptions

ACCT 289. Independent Study in Accounting. 3 Hours. This course provides individual instruction. Students may repeat the course when topics vary.

ACCT 321. Intermediate Accounting I (EL). 3 Hours. Accounting principles and procedures are essential to the preparation of financial statements. Specific topics include present value concepts, cash and

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receivables, and inventories. This course integrates the principles of Experiential Learning and meets the criteria for a project-based course. Prerequisite: [ACCT 2301](#) and [ACCT 2302](#) with grades of C or better.

ACCT 322. Intermediate Accounting II. 3 Hours. This course is a continuation of [ACCT 321](#) which includes such topics as inventory, fixed assets, depreciation, intangibles, liabilities, and investments. Prerequisite: [ACCT 321](#) with a grade of C or better.

ACCT 323. Intermediate Accounting III. 3 Hours. This course is a continuation of [ACCT 322](#) and includes such topics as revenue recognition, deferred taxes, pensions, leases, error analysis, cash flows and full disclosure. Prerequisite: [ACCT 321](#) with a grade of C or better.

ACCT 324. Income Tax Accounting. 3 Hours. This course addresses current federal income tax laws with attention given to economic, social, and historic viewpoints. Major emphasis is placed on the technical and accounting aspects, including the preparation of income tax returns. Prerequisite: [ACCT 2301](#) and [ACCT 2302](#) with a grade of C or better.

ACCT 325. Managerial Accounting. 3 Hours. This course explores the application in business operations of accounting information for management decision making. The course integrates topics in cost determination, data processing, economic analysis, budgeting, and management and financial control. Prerequisite: [ACCT 2301](#) and [ACCT 2302](#) with grades of C or better.

ACCT 421. Governmental Accounting. 3 Hours. This class is a discussion of nonprofit accounting to include the fund entity concept used primarily for accounting and financial reporting for municipalities, hospitals, colleges and other nonprofit organizations. In addition, partnership accounting will be covered to include income distributed, dissolution and liquidation. Prerequisite: [ACCT 321](#) with a grade of C or better.

ACCT 422. Advanced Accounting. 3 Hours. Advanced Accounting covers the basics of preparing a consolidated income statement and balance sheet. Prerequisite: [ACCT 322](#) and [ACCT 323](#) with a grade of C or better.

ACCT 424. Corporate Income Tax. 3 Hours. The course gives students a basic understanding of the U.S. Tax Code as it pertains to Subchapter C corporations, Subchapter S corporations, and the taxation of partnerships. It also gives the student a basic understanding of how to do income tax research. Prerequisite: [ACCT 324](#) with a grade of C or better.

ACCT 425. Cost Accounting. 3 Hours. Course covers job order and process cost systems using actual or standard costs. Additional topics include overhead analysis, joint and by-product costing and variance analysis. Prerequisite: [ACCT 2301](#) and [ACCT 2302](#) with a C or better.

ACCT 427. Auditing. 3 Hours. This course examines the basic principles and practices used by public accountants and internal auditors in examining financial statements and supporting data. Prerequisite: [ACCT 322](#) and [ACCT 429](#) with grades of C or better.

ACCT 429. Accounting Systems. 3 Hours. This course covers the investigation, construction and installation of accounting systems. Students will receive hands-on experience with a computerized accounting system. Prerequisite: [ACCT 322](#) with a grade of C or better.

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ACCT 438. Profitability in Supply Chain Management. 3 Hours. The goal of this course is to give supply chain managers the tools that will assist them in assessing the effect of their decisions on the profitability of their firms. Prerequisite: [ACCT 2301](#) and [ACCT 2302](#) with grades of C or better.

ACCT 489. Individual Study. 3 Hours. This course provides individual instruction. Students may repeat the course when topics vary.

FIN 325. Money, Banking, and Financial Markets. 3 Hours. This course is a study of the American banking system, in particular the Federal Reserve System and the tools it uses to control the economy. It is also a study of the theories of fiscal and monetary policy. Prerequisite: [ECON 2301](#) and [ECON 2302](#).

FIN 354. Financial Management. 3 Hours. The organization, the instruments, and the methods of financing corporations with reference primarily to the effects on the corporation and its stockholders will be covered. Prerequisite: [ACCT 2301](#) or [ACCT 2302](#) with a C or better.

FIN 464. Principles of Investments. 3 Hours. This is an introduction to the basic principles of investing, which includes the study of the behavior of securities markets mechanics of stock analysis and investing, decision making techniques, and risk. Prerequisite: [FIN 354](#) with a C or better.

FIN 470. International Finance. 3 Hours. This course is a study of the institutions and relationships of the international financial system as it relates to the balance of payments, foreign exchange risk, arbitrage, political risk, foreign investment and operations, global banking, and international finance resources. Prerequisite: [FIN 354](#) with a C or better.

FIN 474. Intermediate Financial Management. 3 Hours. This is an advanced analysis of the sources and uses of funds by corporations. Emphasis is on security valuation techniques, long-term investment decisions, capital structure decisions, and dividend policy. Prerequisite: [FIN 354](#) with a C or better.

FIN 484. Financial Institutions Management. 3 Hours. This course examines the practices and instruments of institutions comprising finance, industry, portfolio investment policies, legal controls, growth developments, and management practices of financial institutions (particularly banks). Prerequisite: [FIN 354](#) with a C or better.

FIN 489. Individual Study. 3 Hours. This course provides individual instruction. Students may repeat the course when topics vary.

FIN 494. Security Analysis and Portfolio Management. 3 Hours. This course is an advanced evaluation of investment securities of both private and public institutions through external analysis of financial statements and economic conditions, risk and return analysis, and portfolio selection. Prerequisite: [FIN 464](#).

FIN 496. Financial Derivatives. 3 Hours. This course provides students an understanding of financial derivative instruments and their applications to risk management and business strategy. A distinction is made between using derivatives to manage risk and using them for speculation. The basic mathematical tools necessary for analysis, design, pricing, and implementation of derivatives in a managerial context are presented including forward, future, option, and swap contracts, hedging, arbitrage, and derivatives-pricing models. Prerequisite: [FIN 474](#).

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GBUS 300. Economic Development and the Global Economy. 1 Hour. This course will provide an introduction and basic understanding of the global economy and its impact on the world of economic development. The theoretical aspects include economics, capitalism, innovation, strategies and value issues. The practical aspects include market analysis, writing business plans, selecting the most beneficial entity, team development, capitalization, team member selection and legal and ethical issues.

GBUS 301. Strategic Planning and Development. 1 Hour. This course presents the concepts of strategic planning considering its nature, scope, elements, development and the steps in the strategic planning process. (1 sch).

GBUS 302. Implementing the Leadership Action Plan. 1 Hour. This course is designed to assist each individual student to identify their unique strengths as a leader or potential leader. To facilitate the development of a personalized student growth plan the Gallup Strengths Finder 2.0 has been chosen for administration to each student. Following the initial class meeting; students will read the text Strengths Based Leadership and execute the online Strengths Finder 2.0 evaluation.

GBUS 310. Business Communications. 3 Hours. This course presents communication as a critical component for success in the workplace. In this class, students will develop a foundation for designing effective messages, both written and oral, from concept to delivery. Students will use a strategic communication model to identify objectives, analyze audiences, choose information, and create the most effective arrangement and channel for that message. Particularly, the course emphasizes elements of persuasive communication: how to design messages for diverse and possibly resistant audiences and how to present that information in a credible and convincing way. Students will practice drafting and editing clear, precise, and readable written business documents. Students will develop and deliver an individual presentation, using appropriate and effective visual support, in which they present a persuasive argument that demonstrates relevance and benefits to an audience at different levels of expertise. Students will also learn and practice skills in low structure presentations, managing meetings, dealing with conflict, and leveraging the power of diversity, at both the individual and cultural level.

GBUS 430. The Culture of Mexico. 3 Hours. Via a trip to Mexico City, this course provides an interdisciplinary business background for understanding the growing commercial and economic interdependence among nations and specifically as related to the major trading partner of the United States – the country of Mexico. Course content focuses on 1) the impact of culture on the Mexican citizens; 2) differences in U.S. and Mexican cultures; 3) how Mexican culture affects its attitude towards its neighbors; and 4) the structure of the Mexican population by ethnic groups and how this affects the culture. Prerequisite: Course requires travel outside of the United States.

GBUS 435. The Economy of Mexico. 3 Hours. Via a trip to Mexico City, this course provides an interdisciplinary business background for understanding the growing commercial and economic interdependence among nations and specifically as related to the major trading partner of the United States – the country of Mexico. Course content focuses on 1) the economic structure of the Mexican economy; 2) the role of exports; 3) major international trading partners; 4) growth of the economy by sectors; 5) why illegal aliens cross the U.S. borders and the impact on the economy and psyche of the people, including the government. Prerequisite: Course requires travel outside of the United States.

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GBUS 440. International Business. 3 Hours. This course is designed to allow students to explore problems and challenges in international business. Students are given the opportunity to visit with representatives of various international companies during a field trip.

GBUS 450. Business Ethics. 3 Hours. This course is a study of ethical problems in business and the foundation for decisions involving ethical issues. Topics include ethical concepts, personal integrity, individual conscience and company loyalty and responsibility conflicts, as they impact on the decision process in the functional areas of business.

GBUS 452. Business Ethics for Non-Accounting Majors. 3 Hours. This course is a study of ethical problems in business and foundations for decisions involving ethical issues. Topics include ethical concepts, personal integrity, individual conscience, and company loyalty and responsibility conflicts as they impact on the decision making process in the functional areas of business.

GBUS 456. Social, Political and Legal Environment. 3 Hours. The study of the social, political, and legal environments in which organizations must operate, this course places special emphasis on legal institutions, their impact upon the operation and performance of business and government, and ethical standards and their effect upon business and government.

GBUS 470. Internship in Business. 3 Hours. This is a directed internship that provides business students with the applications of business related knowledge in an organization. The student receives hands-on experience under the joint guidance of a professional from an organization and a faculty supervisor. May repeat for additional 3 hours. Prerequisite: Consent of instructor.

GBUS 489. Individual Study. 3 Hours. This course provides individual instruction. Students may repeat the course when topics vary.

GBUS 497. Special Topics. 3 Hours. Instructors will provide an organized class designed to cover areas of specific interest. Students may repeat the course when topics vary.

MGT 2330. Industrial Project Management. 3 Hours. This course provides an introduction to the Critical Path Method and Program Evaluation and Review Technique. The course covers project planning and control methods; activity sequencing; time-cost trade-offs; allocation of manpower and equipment resources; scheduling activities; and computer analysis for PERT/CPM with emphasis on MS Project. Development of work breakdown structures, analysis of case studies, development resource relationship worksheets and the study of real-life project issues will be utilized as homework and as hands-on exercises.

MGT 300. Personnel Management Evaluation and Development. 1 Hour. This course is designed to provide a foundation in the psychology of strength development, as well as, an understanding of how "quality" products and/or services are directly linked to the management of personnel through a lead-management model. Students will be introduced to actual conversational techniques and strategies that will empower the worker and the supervisor. Students will be directly involved in hands on practice of these techniques.

MGT 301. Personnel Management: Cultural Change and Innovation. 1 Hour. This course focuses on providing an understanding of the skills necessary to achieve organizational change through innovation

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and cultural diversity. Topics include workplace diversity and diversity management, organizational culture, the nine GLOBE cultural dimensions, generational differences in organizations, and other related topics determined appropriate for employees and employers.

MGT 320. Supply Chain Management. 3 Hours. This class discusses management of the supply and purchasing functions. This course explores how to determine price, quality assurance, selection of suppliers, negotiation, supplier consultation and training, and the legal and environmental aspects of purchasing and supply.

MGT 321. Organizational Behavior. 3 Hours. This class examines the study of human behavior in complex organizations with emphasis on individual, small group, and inter-group behavior and how it affects and is affected by the organization in pursuit of organizational goals.

MGT 325. Business Statistics. 3 Hours. This course introduces students to statistical methods used in addressing real world business problems. Topics covered include sampling distributions, confidence intervals, hypothesis testing, simple regression, and multiple regression. Appropriate computer resources will be used. Prerequisite: [MATH 1342](#).

MGT 326. Labor Relations. 3 Hours. This course discusses labor in the United States with emphasis on the historical development of unionism labor legislation, union structure, bargaining issues, contract negotiations and administration, and labor-management relations.

MGT 330. Logistics Management. 3 Hours. This course explores concepts and systems designed to facilitate and control the movement of materials and parts through the procurement, production and distribution processes until they reach the final user. Topics include transportation, inventory control, materials handling, warehousing, customer service, order processing, planning and control.

MGT 366. Topics in Organizational Leadership. 3 Hours. Leading organizations in a contemporary business climate is increasingly complex. This course focuses on the complexity of today's organization and the application of leadership in this environment. An important component of this class is the guest lecturers delivered by local organizational leaders. Prerequisite: Sophomore standing and [MGT 395](#).

MGT 395. Principles of Management. 3 Hours. This class is a study of management principles that apply to all types of business organizations with special emphasis on planning, organizing, staffing, and controlling.

MGT 438. Compensation Management. 3 Hours. This course is a study of the total compensation management systems. Financial considerations are emphasized including the environment of the employer organization, organizational policies, job analysis, job evaluation and employee performance and appraisal. Non-financial compensation components are studied from the viewpoint of the work environment and job design. Prerequisite: [MGT 395](#).

MGT 439. Business Strategy and Policy. 3 Hours. In this capstone course students apply and integrate prior knowledge, i.e., accounting, finance, management, marketing, and economics. It also focuses upon the strategic process: the systematic analysis of changing conditions and the adapting of goals, strategies, and policies to meet organizational opportunities and threats. Prerequisite: Student must be within last 18 hours.

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MGT 444. Field Experience in Business. 3 Hours. Working with a business on a consulting basis, students identify and analyze problem area(s) while gaining experience in business problem solving and project management. Students are expected to define the project and utilize appropriate methodology. At the conclusion a formally written report is prepared and an oral presentation is made to the business owner. Prerequisite: [MGT 395](#) and Senior standing.

MGT 446. Entrepreneurship. 3 Hours. This class is an examination of the characteristics of a successful entrepreneur as a person who has the need to build and create something new. Emphasis is on the application of entrepreneurship to small businesses, new ventures, established businesses and franchises. Prerequisite: [MGT 395](#).

MGT 465. Production and Operations Management. 3 Hours. This class is an introduction to the problems and practices involved in the manufacturing and service industry. Topics include production and operations strategies, facilities location and layout, production planning and scheduling, inventory management and quality control. Prerequisite: [MGT 395](#).

MGT 475. Management Science. 3 Hours. This course is a survey of modern quantitative techniques in business decision-making. The application of both deterministic and probabilistic models is included. Prerequisite: [MATH 1342](#).

MGT 489. Individual Study. 3 Hours. This course provides individual instruction. Students may repeat the course when topics vary.

MGT 495. Human Resource Management. 3 Hours. This course explores the principles, policies, and practices currently related to the organization and administration of a human resource management department; employment, promotion, and retirement; comparative analysis of such human resource practices as performance evaluation instruments, job evaluation, safety and welfare programs. Prerequisite: [MGT 395](#).

MGT 498. Human Resource Selection. 3 Hours. Selection is the process of collecting and evaluating information about an individual in order to extend an offer of employment. Such employment could be either a first position for a new employee or a different position for a current employee. The selection process is performed under legal and environmental constraints and addresses the future interests of the organization and of the individual. Prerequisite: [MGT 495](#).

MIS 302. Enterprise Resource Planning. 3 Hours. This course provides an overview of enterprise systems and supply chain business processes, and introduces students to how enterprise systems are used to manage supply chains and make effective business decisions.

MIS 305. Electronic Commerce. 3 Hours. This course is a study of the practices and methods used in implementing electronic commerce business solutions. Topics will include logistics and support activities, electronic data interchange, electronic supply chain management, and implementation issues. The auction process and web auction strategies will be discussed. Prerequisite: [MIS 360](#).

MIS 308. Project Management. 3 Hours. This class is a study of the practices and methods used in managing projects. Project elements such as scheduling, organizing, implementing, control, and

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assessment will be discussed. The course focuses on using project management techniques appropriate for information systems projects.

MIS 310. Mobile Application Development. 3 Hours. This course will introduce students to application development for mobile devices. Students will learn about implementation, software design, and user-interaction design on the mobile computing platform. Students will also learn about concepts at the core of modern mobile computing, such as software and data distribution models and location awareness. The course focuses on using the iPhone OS as the development platform, but the concepts covered in the course apply to all mobile computing platforms. Students will be introduced to the swift programming language, the XCode programming environment, and the iPhone SDK and APIs.

MIS 360. Essentials of Management Information Systems. 3 Hours. This course explores concepts of information systems management. Emphasis is placed on the theory and practice related to the development and operation of information systems in organizations. The course should be taken during the first year of enrollment.

MIS 361. Database Systems and Design. 3 Hours. This course provides the basic concepts of management of database systems. The course emphasizes understanding the various database management functions and providing database support for the organization. Topics include types of database models, database design, entity relationship diagrams, normalization, database-management systems, administration of database security, error recovery, concurrency control, and distributed-database systems. This course focuses on the design of a database starting from the conceptual design to the implementation of a database schema and user interfaces to the database. Students will design databases using a database management system and development tools. Students will learn the database query language SQL. Cross-listed with [CS 361](#). Credit for both [MIS 361](#) and [CS 361](#) cannot be awarded. Prerequisite: [CS 332](#).

MIS 362. Systems Analysis and Design. 3 Hours. This is the study of the methodology for analysis and design of a business information system. Emphasis will be on critical analysis of existing systems and design of computer based systems. An actual systems analysis is required. Cross-listed with [CS 362](#). Credit for both [CS 362](#) and [MIS 362](#) cannot be awarded.

MIS 430. Website Development. 3 Hours. Students utilize coding and Web development tools to create inter-linked Web pages.

MIS 450. Principles of Management Information Security. 3 Hours. This course addresses aspects of information security. Topics include implications of databases, telecommunication systems, risk assessment, security policies, remote connections, authentication and prevention systems, foundations of cryptography, physical security issues, and appropriate counter measures. Reading and cases are used to increase depth of content and analytical perspective concerning law and ethics. Prerequisite: [MIS 360](#).

MIS 489. Individual Study. 3 Hours. This course provides individual instruction. Students may repeat the course when topics vary.

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MKT 300. Marketing the Organization. 1 Hour. This course presents the concepts of marketing as it relates to organizations considering its nature, scope, elements, development, and the steps in the marketing planning process.

MKT 363. Marketing. 3 Hours. This is an introductory course in marketing presenting the basic components of marketing including product promotion, pricing, and distribution of goods and services with a set of controllable and non-controllable environmental forces.

MKT 366. Marketing Promotion. 3 Hours. This course is an analysis of the promotion networks of business firms to external publics. Emphasis is on enabling the student to appraise their effectiveness as marketing tools and their social and economic significance. Prerequisite: [MKT 363](#).

MKT 416. International Marketing. 3 Hours. Students survey the economic, cultural, and political-legal environments in which international marketing takes place, and examine marketing functions and their adaptations to those environments.

MKT 436. Marketing Research. 3 Hours. Techniques of marketing research, research design, analysis and interpretation of marketing data, questionnaire building, and sampling methods are covered in this course. Emphasis is given to selected applications of marketing research. Prerequisite: [MKT 363](#).

MKT 445. Retailing (EL). 3 Hours. A study of managerial principles and practices of retail operations. This course covers store locations and layout, buying, pricing, promotion, services, and inventory control. This course integrates the principles of Experiential Learning and meets the criteria for field-work.

MKT 465. Sales Management. 3 Hours. Policies, operation, coordination and control of marketing activities, with special emphasis on the selection and direction of sales personnel, are covered in this course.

MKT 467. Consumer Behavior. 3 Hours. Students will examine the development of an accurate and comprehensive understanding of the consumer buying process and the important psychological variables that influence that process. Prerequisite: [MKT 363](#).

MKT 489. Individual Study. 3 Hours. This course provides individual instruction. Students may repeat the course when topics vary.

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