

Paris Junior College &
Texas A&M University – Texarkana
2020-2021 Guided Pathways

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

PJC		A&M-TEXARKANA	
COURSES	HOURS	COURSES	HOURS
EDUC/PSYC 1300	3	FIN 354	3
Life & Physical Science*	3	GBUS 310	3
Life & Physical Science*	3	GBUS 440	3
GOVT 2305	3	GBUS 450	3
GOVT 2306	3	MGT 395	3
MUSI 1306*	3	MGT 439	3
ENGL 1301	3	MGT 465	3
ENGL 1302	3	MIS 360	3
SPCH 1315 (or) SPCH 1321	3	MKT 363	3
MATH 1314 (or) MATH 1324	3	MGT 324	3
COMM 1307*	3	ACCT 321 (With C or Better)	3
HIST 1301	3	ACCT 322 (With C or Better)	3
HIST 1302	3	ACCT 323 (With C or Better)	3
ACCT 2301 (With C or Better)	3	ACCT 324 (With C or Better)	3
ACCT 2302 (With C or Better)	3	ACCT 421	3
ECON 2301	3	ACCT 422	3
ECON 2302	3	ACCT 424	3
MATH 1342	3	ACCT 425	3
BUSI 2301	3	ACCT 427	3
BCIS 1305	3	ACCT 429 (With C or Better)	3
TOTAL	60	TOTAL	120

*Other Courses may Apply. See PJC Degree Plan for Options
54 Upper Division (UD) Hours Required for the BBA Degree
30 Hours of Residency Required

Texas A&M University – Texarkana
Course Descriptions

ACCT 289. Independent Study in Accounting. 3 Hours. Individual instruction. May be repeated when topics vary.

ACCT 321. Intermediate Accounting I. 3 Hours. Accounting principles and procedures essential to the preparation of financial statements. Specific topics covered include present value concepts, cash and receivables, and inventories. Prerequisite: [ACCT 2301](#) and [ACCT 2302](#) with grades of C or better.

ACCT 322. Intermediate Accounting II. 3 Hours. A continuation of [ACCT 321](#) includes such topics as fixed assets and depreciation, intangibles, liabilities, stockholders equity, earnings per share and investments. Prerequisite: [ACCT 321](#) with a grade of C or better.

ACCT 323. Intermediate Accounting III. 3 Hours. 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. 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](#).

ACCT 325. Managerial Accounting. 3 Hours. 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. 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. Covers the basics of preparing a consolidated income statement and balance sheet. Prerequisite: [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.

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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](#), [ACCT 2302](#), and [ACCT 325](#) with grades of 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. 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.

ACCT 489. Individual Study. 3 Hours. Individual instruction. May be repeated when topics vary.

FIN 325. Money, Banking, and Financial Markets. 3 Hours. A study of the American banking system. In particular, the Federal Reserve System and the tools it uses to control the economy. 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 methods of financing corporations with reference primarily to the effects on the corporation and its stockholders. Prerequisite: [ACCT 2301](#) and [ACCT 2302](#).

FIN 464. Principles of Investments. 3 Hours. Introduction to the basic principles of investing that includes study of the behavior of securities markets mechanics of stock analysis and investing, decision making techniques, and risk. Prerequisite: [FIN 325](#) and [FIN 354](#).

FIN 470. International Finance. 3 Hours. 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 325](#) and [FIN 354](#).

FIN 474. Intermediate Financial Management. 3 Hours. 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 325](#) and [FIN 354](#).

FIN 484. Financial Institutions Management. 3 Hours. 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 325](#) and [FIN 354](#).

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FIN 489. Individual Study. 3 Hours. Individual instruction. May be repeated when topics vary.

FIN 494. Security Analysis and Portfolio Management. 3 Hours. 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 will cover a variety of basic finance topics and will apply these topics to health care institutions, primarily hospitals. The course is primarily designed for health care supervision/management personnel with no formal training in finance. Due to the uniqueness of hospitals in regard to payment systems (DRGs), financial statement presentations, etc., students who have already completed a basic finance course would find this course useful.

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 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. Pre-requisite: Course requires travel outside of the United States.

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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. Pre-requisite: Course requires travel outside of the United States.

GBUS 440. International Business. 3 Hours. 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. 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 456. Social, Political and Legal Environment. 3 Hours. The study of the social, political, and legal environments in which organizations must operate. 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. Individual instruction. May be repeated when topics vary.

GBUS 497. Special Topics. 3 Hours. Organized class. May be repeated when topics vary. Special courses designed to cover areas of specific interest.

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 and cultural diversity. Topics include workplace diversity and diversity

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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. 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 aspect of purchasing and supply.

MGT 321. Organizational Behaviors. 3 Hours. 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 326. Labor Relations. 3 Hours. 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. 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. A study of the total compensation management systems. Financial considerations emphasized include 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

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adapting of goals, strategies, and policies to meet organizational opportunities and threats. Prerequisite: [ACCT 325](#), [FIN 354](#), [MGT 395](#), [MKT 363](#), and senior standing business major.

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. 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. 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. A survey of modern quantitative techniques in business decision-making. The application of both deterministic and probabilistic models is included. Prerequisite: [MATH 2342](#).

MGT 489. Individual Study. 3 Hours. Individual instruction. May be repeated when topics vary.

MGT 495. Human Resource Management. 3 Hours. 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 305. Electronic Commerce. 3 Hours. 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](#).

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MIS 308. Project Management. 3 Hours. A study of the practices and methods used in managing projects. Project elements such as scheduling, organizing, implementing, control, and assessment will be discussed. The course focuses on using project management techniques appropriate for information systems projects. Prerequisite: [MIS 360](#).

MIS 315. Network Security and Risk Management. 3 Hours. A study of the practices and methods used to evaluate network security. Topics will include internet standards, cryptography, authentication and the use of firewalls. Regulatory requirements, intelligent agents, and messaging security will be discussed. Prerequisite: [MIS 360](#).

MIS 332. Visual Basic Application Programming with Excel. 3 Hours. The study of automated worksheets to assist organizational decision-making. Topics include macro programming with VBA, management of multiple worksheets, importing/exporting data, and graphics. Financial, statistical, and database functions are also addressed. Prerequisite: [BCIS 1305](#).

MIS 350. Enterprise Operations Management. 3 Hours. Study of enterprise operations. Topics include backup strategies, disaster recovery, help desk requirements, and asset management. Students will gain an understanding of how a data center should function in large corporation environments and in small data shops. Planning tools for change control, outage, and the role of a hosted data center will be discussed.

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

MIS 362. Systems Analysis and Design. 3 Hours. Study of the methodology for analysis and design of a business information system. Emphasis on critical analysis of existing systems and design of computer based systems. An actual systems analysis is required. Prerequisite: [BCIS 1305](#).

MIS 366. Fundamentals of Database Systems. 3 Hours. Concepts of relational data models, query processing, and database design theory. Emphasis on data normalization, structured query language (SQL), and application development. Prerequisite: [MIS 360](#).

MIS 430. Website Development. 3 Hours. Students utilize coding and Web development tools to create inter-linked Web pages. Prerequisite: Complete one of the following: [BCIS 1305](#), 1401, or COSC 1301.

MIS 450. Principles of Management Information Security. 3 Hours. 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.

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Reading and cases are used to increase depth of content and analytical perspective concerning law and ethics. Prerequisite: [MIS 360](#).

MIS 473. Internetworking Local Area Networks. 3 Hours. This course should provide a conceptual framework for understanding the structure, function, and performance characteristics of computer networks. The development of network implementation strategies and planning guidelines are also addressed. Fundamentals that define and determine the construction, operation, and maintenance of computer networks are described. Security considerations that appear as networks growing in size and complexity are noted. Important issues and trends impacting the design of computer networks are revealed. Options for expediting effective information delivery are assessed. Applications that alter the way in which information is acquired, stored, and retrieved are explored. Prerequisite: [MIS 360](#).

MIS 489. Individual Study. 3 Hours. Individual instruction. May be repeated when topics vary.

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. 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. 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. Surveys the economic, cultural, and political-legal environments in which international marketing takes place, and examines 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. Emphasis given to selected applications of marketing research. Prerequisite: [MKT 363](#).

MKT 445. Retailing. 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.

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.

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MKT 467. Consumer Behavior. 3 Hours. 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. Individual instruction. May be repeated when topics vary.

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