



2022-2023 Graduate Academic Catalog Addendum

College of Business.....2-A

College of Business

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Athens State University’s College of Business is nationally accredited by the Accreditation Council for Business Schools and Programs (ACBSP), 11520 West 119th Street, Overland Park, KS 66213.

The programs below were approved by the Alabama Commission on Higher Education following the publication of the 2022-23 Undergraduate Academic Catalog. Please refer to the 2022-23 College of Business catalog section for additional degree and certificate options, or the 2022-23 Minors catalog section for minor options.

Program Name	Degree(s) Available		Certificate Available
<u>Accountancy</u>			Yes

The current listings of [Faculty and Staff in the College of Business](#) and [Faculty and Staff in the University Library](#) can be found on the Athens State University website.

College of Business – General Information

The mission of the College of Business is to offer programs of study to students that will prepare them for positions in business, finance, or government; enhance the professional development of those already employed; and provide an academic framework for graduate study leading to professional positions. The purpose of the College of Business is to provide quality education for all students, teaching them to think critically, to use technology efficiently, to be effective leaders, decision makers, and communicators; to maintain ethical standards, and to understand the global economy. To carry out its mission and support its purpose, the College of Business has established the following goals:

- Provide for continuous improvement of the programs within the College of Business in keeping with the standards set by Athens State University, the Southern Association of Colleges and Schools Commission on Colleges (SACSCOC), and the Accreditation Council of Business Schools and Programs (ACBSP).
- Place excellence in teaching as the number one priority for serving students and for evaluating faculty.
- Encourage growth and diversity in the faculty and student body.
- Seek community and business relationships for advice and support of student and curriculum needs.
- Maintain cooperative relationships with other educational institutions to facilitate student transfer, maximize resource utilization and provide quality programs.
- Support a quality-based, equivalent learning environment for all students in all settings.
- Produce graduates who will be academically and professionally prepared by the quality teaching programs of the College of Business for work in an increasingly diverse, global environment.

Athens State University, through its College of Business, is nationally accredited by the Accreditation Council of Business Schools and Programs to offer the Bachelor of Science (B.S.) degree with majors in accounting, acquisition and contract management, advanced manufacturing management, human resource management, information assurance, logistics and supply chain management, management, management of technology, and occupational health and safety management. The College of Business curriculum complies with the Common Professional Component (CPC) recommended by the ACBSP. Instruction offered by the College of Business is designed to assist in the preparation of competent and effective professionals in the areas of accounting and management. Students completing a degree program offered by the College of Business will possess the following skills and competencies:

- Demonstrated knowledge of core business concepts, theories and applications in the areas of accounting, finance, management, marketing, management information systems, global business, strategic management, and production.
- Demonstrated proficiency in the use of technology as it relates to business.
- Demonstrated ability to effectively apply critical-thinking skills to analyze business issues and financial data.
- Demonstrated knowledge of the global economy including an appreciation of diversity as it relates to business.
- Demonstrated ability to effectively communicate orally and in writing.
- Demonstrated understanding and appreciation of ethical issues as it relates to business.
- Demonstrated understanding and ability to use effective managerial, leadership and group interaction techniques.

Distance Education

All College of Business majors are available online. All professional coursework for these majors may be completed via distance learning. However, if students have not completed all general education and pre-professional course requirements, the University cannot guarantee that all courses will be available in online formats. For further information regarding distance education, refer to the Academic Policies section in the Introduction and General Information portion of the catalog or the University website.

Assessment (Pre- and Post-Testing)

The College of Business, as a part of its continuous evaluation process, has implemented a program to assess the business knowledge levels of incoming students. This will be accomplished through a pre-test to be administered in a required course, MG 320 Organizational Communication. This course should be taken during a student's first term at Athens State University. A post-test will be administered in the capstone course, MG 420 Business Policy, which should be taken during a student's last term. An external benchmark post exam is administered in MG 480 Seminar in Business. In addition to the pre- and post-assessment related to knowledge of the core professional courses, business majors will also take a pre- and post-assessment designed to measure knowledge related to their specific major(s).

LiveText is a software platform used for creating an electronic portfolio, and is required in all "core" business courses (AC/MG 302, MG 320, MG 346, MG 350, MG 352, MG 390, MG 420, MG 480, and MK 331). Specified assignments in these courses will be placed in this portfolio and will be used in assessing student progress. This program will also provide students a digital professional development resource and a workspace for building and maintaining an online personal portfolio reflecting educational achievements, and may be used for developing career credentials. There is a one-time cost for this membership. Membership is available for up to five years.

Advising and Scheduling Information

Academic Advising

An Academic Advisor is assigned to each College of Business major by the Student Success Coach for the College of Business. After a student's transcript(s) have been received, a plan of study which reflects the transferred credit and the requirements for degree completion is available to the student and the advisor in Degree Works via the student's Athens State Online account. Students are encouraged to read **all** the information regarding degree requirements on the plan of study. Students should contact an advisor for any questions about the degree plan. Office hours are available on the College of Business website, along with telephone numbers and e-mail addresses. Students may also contact the College of Business staff whenever assistance is needed.

Scheduling

Degree programs in the College of Business are developed to ensure that students who complete the programs possess the skills and competencies for successful careers or further academic study. To obtain the maximum benefit from the programs, some sequencing of courses is necessary.

Most business courses are offered each term, particularly the common core courses which are required in all College of Business majors (AC/MG 302, MG 320, MG 346, MG 350, MG 352, MG 390, MG 420, MG 480, and MK 331). However, some courses (particularly those which are required in only one program or minor) are offered less frequently. Observing the following guidelines will help you in efficient scheduling.

- Those courses in most demand (common core courses) are generally offered each term in multiple formats.
- Courses which are specific to only one program (or minor), may not be offered every term and/or in all formats.
- Sequential courses (especially accounting and statistics) must be taken in order, and may be offered on a rotating or alternating basis.

Students should plan accordingly and not wait until they are nearing the end of their program to begin scheduling the less frequently offered courses or sequential courses.

Special Scheduling Requirements

First Term:

The following course, which is required for all Business majors, MUST be taken in the student's first term at Athens State. MG 320 Organizational Communication (3 semester hours). This course includes an initial assessment as part of our required outcomes assessment plan.

The following courses, which are required for all Business majors, should be taken in the student's first term at Athens State. The content in these courses is essential preparation for other courses in the curriculum.

AC/MG 302 Management Information Systems (3 semester hours).

MG 346 Principles of Management and Leadership (3 semester hours).

Accounting majors should take AC 321 Intermediate Accounting I during the first term in which they are eligible to take the course at Athens State University.

Last Term:

The following courses (which are required in all Business majors) should be taken during the student's last term at Athens State.

MG 420 Business Policy (3 semester hours). This course is the capstone course which integrates content from all other core business courses. The required Assessment Exam is given in this course.

MG 480 Seminar in Business (2 semester hours). This course is taken at the end of a student's program. An external benchmark exam (post) is administered, and the electronic portfolio in LiveText is completed.

Prerequisites

Observance of prerequisites will ensure that students have the background knowledge to obtain the maximum benefit from the curriculum. Please consult the course descriptions section of this catalog for information on course prerequisites.

Degree Programs in the College of Business

General University Requirements for Graduation

Every student planning on completing an undergraduate degree/major program at Athens State University must satisfy all University requirements and meet all financial obligations before a degree is awarded.

To be eligible to receive an undergraduate degree, a student must:

- Complete a minimum of 124 semester hours with at least 25 percent of the degree requirements earned at Athens State University.
- Complete all of the general education and pre-professional courses (Areas I-V) required for the degree or major(s).
- Apply no more than 64 semester hours from a community college, excluding remedial courses (all courses taken will be transferred in but only 64 semester hours from a community college will be applicable toward an undergraduate degree).
- Complete all course requirements for the degree or major(s).
- Complete a minimum of 15 semester hours of upper level (300-400 level) coursework in the major at Athens State University, not including courses taken by reciprocal or visiting arrangements. **College or departmental regulations may require completion of more than 15 semester hours of coursework in the major at Athens State University. These degree-specific requirements are published in the appropriate degree/major section of the University catalog.**
- Attain a minimum institutional grade point average of 2.0 on all coursework attempted at Athens State University, and at least a 2.0 in the major field. **College or departmental regulations may require grade point averages higher than 2.0. These degree-specific requirements are published in the appropriate degree/major section of the University catalog.**
- When applicable, complete all course requirements for a minor with a minimum of six (6) semester hours of upper-level coursework in the minor from Athens State University. College or departmental regulations may require completion of more than six (6) semester hours of coursework in the minor at Athens State University. These specific requirements are published in the appropriate Minors section of the University catalog.
- Apply no more than 64 semester hours of non-traditional/non-graded college credit toward the degree.
- Complete the requirements for teacher certification (when applicable).

The rules, regulations, policies, fees and other charges, courses, programs of study, and academic requirements that appear in this catalog were in effect at the time of its publication and every effort has been made to ensure the accuracy of all information. The contents are published for informational purposes only, and do not constitute a contract between the University and any student, applicant for admission or other person. Statements regarding courses, programs of study, fees, and conditions are subject to change without advance notice.

Graduate Certificate of Accountancy

Requirements for the Graduate Certificate in Accountancy (a grade of "C" or better must be achieved on all required courses; please consult course descriptions for possible prerequisites):

Course	Hours
Choose 5 of the following courses:	
ACC 511 Government Contract Accounting I	3
ACC 512 Government Contract Accounting II	3
ACC 525 Accounting Information Systems	3
ACC 540 Accounting Analytics I	3
ACC 551 Forensic Accounting I	3
ACC 552 Forensic Accounting II	3
ACC 561 Tax Research	3
ACC 571 Advanced Cost Accounting	3
ACC 620 Internal Auditing	3
ACC 630 Financial Statement Analysis	3
ACC 640 Accounting Analytics II	3
ACC 650 Current Issues and Research in Accounting	3
ACC 660 Accounting Ethics	3
ACC 670 Corporate Controllershship	3
Total Required Hours	15