Mike Cottrell School of Business

The mission of the North Georgia College & State University’s School of Business is to provide a quality education in accounting, finance, management, and marketing and to prepare graduates to be leaders in their respective careers and communities. The first priority is student learning, followed by intellectual contributions primarily in applied research and teaching, and service relevant to professional organizations and the local community.

Programs of Study

The School of Business offers courses of study leading to the Bachelor of Business Administration with majors in accounting, finance, management, and marketing. In addition, the School offers a Minor in Business Administration for students majoring in areas outside of business.

Each student declaring a major in business will be assigned an academic advisor from the School of Business faculty who will assist in planning and scheduling coursework to progress toward a degree. Students pursuing a minor in Business Administration are advised by the Director of Academic Services for Business.

A student who desires a degree in Business Administration will be expected to follow a logical sequencing of courses and make satisfactory progress toward completing one of the specific programs of study. As an example, students enrolling in 3000- and 4000-level Business Administration courses will be expected to have completed all core curriculum requirements; therefore, some courses will build on foundation material (e.g., English and math) although the specific courses may not be listed as prerequisite.

Coursework leading to a Bachelor of Business Administration degree beyond Areas A-E of the Core Curriculum, is divided into four clusters: 1) Area F, 2) Common Professional Component, 3) Major Specific Courses, and 4) Electives. The 18 hours in Area F provide the foundation for the majors. The 30 hours in the Common Professional Component introduce students to core areas that are important for all business majors. The 21 hours specific to the major allow students to specialize in one business discipline. The 9 hours of electives allow students to explore individual areas of interest. Elective hours may be used to take a variety of courses, to complete a Concentration in Business Leadership, to complete a minor outside of business, to complete coursework leading to a double major, or to include military science credit.

Additional courses in accounting are available for students who wish to complete the educational requirements necessary to take the national examination required to become a Certified Public Accountant (CPA). These additional accounting courses may be used to satisfy the elective hours requirement for the Accounting major. A complete explanation of the requirements for licensure as a CPA is available from the Georgia State Board of Accountancy.

Location and Frequency of Course Offerings

All courses required for each major and for the minor are taught during the day on the main North Georgia College & State University campus in Dahlonega. Selected 2000-level courses are offered in the evening in Dahlonega. Business
courses required in Area F and in the Common Professional Component are offered each semester. Courses specific to the major are offered at least once each year. Students should consult with their academic advisor and the posted schedule of classes to establish a logical sequence of courses that will allow them to complete prerequisites prior to the time that advanced courses are taught.

All 3000- and 4000-level courses required for each major are taught in the evening on the Gainesville State College campus. Students must be admitted to North Georgia College & State University to take these classes. Courses in the Common Professional Component and 3000-level accounting courses are offered on the Gainesville State College campus at least once a year; and courses specific to the finance, management, and marketing majors and 4000-level accounting courses are offered every other year.

The evening program is designed for part-time students who have completed an Associate of Arts degree in Business Administration, or the equivalent, and who desire to continue their education by attending evening classes. Since all courses are not offered every semester, students must plan ahead to ensure that prerequisites will be met and that progress toward graduation will be timely. A faculty member from North Georgia is available to advise students on the Gainesville State College campus.

Enrollment Eligibility

Any regularly admitted North Georgia College & State University student who meets the stated prerequisites may enroll in courses taught in Business. The prerequisites vary depending on the level of the course. For courses at the 2000-level, students must have passed the prerequisites listed in the course description; for courses at the 3000- or 4000-level, students must have passed the stated prerequisites with a grade of C or better.

In addition to the specifically stated prerequisites, most 3000- and 4000-level courses also require the completion of ACCT 2101, ACCT 2102, ECON 2105, and ECON 2106 with a grade of C or better in each of these courses. Courses with the additional restriction are noted with an [R] next to the course name in the course description. The only 3000- and 4000-level business courses that may be taken prior to completion of these four Area F courses are BUSA 3110, BUSA 3910, FINC 3440, FINC 3490, MGMT 3661, and MKTG 3700. The Director of Academic Services for Business must approve any exception to this requirement.

Academic Standards for Progression

Students must earn a grade of C or higher in all prerequisites for all upper division Business courses and in BUSA 4995 - Strategic Management. In addition, each major in business includes courses that are sequenced and some courses that are not taught each semester. Students who do not start the sequence for a specific major within Business at least three to four semesters (excluding Summer) prior to their anticipated graduation term will delay graduation.

Any Business major with an institutional grade point average below 2.00 will be placed on School of Business probation. The student has one semester (excluding Summer) to raise the institutional grade point average above 2.00. If the institutional grade point average remains below 2.00 after the probation period,
the only business courses that the student will be allowed to take will be ones that need to be repeated - the student will not be allowed to enroll in additional business courses until the institutional grade point average is above the 2.00 minimum. Transfer credit for business courses taken while the student is ineligible to take Business courses at North Georgia will not be accepted.

Graduation Requirements
In addition to meeting the requirements specified under “Academic Regulations” for all degrees (p. 85), candidates for the Bachelor of Business Administration degree must
- Complete at least half of the semester hours required for the combined Common Professional Component and major specific courses at NGCSU; at least 12 of these semester hours must be specific to the major;
- Complete at least three semester hours of communications (This requirement can be met with ENGL 2238 in Area F or some other communications course);
- Complete at least three semester hours of computer applications or information systems (This requirement can be met with CSCI 1250 or some other computer science or information systems course);
- Complete the appropriate 2000-level math courses;
- Earn a grade of C or better in each major specific course and in BUSA 4995;
- Achieve a GPA of at least 2.0 in the combined Common Professional Component and major specific courses with no more than one grade of D in the Common Professional Component.

BACHELOR OF BUSINESS ADMINISTRATION
MAJOR IN ACCOUNTING, FINANCE, MANAGEMENT, OR MARKETING

Core Curriculum Requirements
All baccalaureate degree programs at NGCSU have as a requirement the satisfactory completion of at least 60 semester credit hours comprising the six areas of the core curriculum. A complete description of Areas A-E of the core curriculum can be found on page 105. Individual degree programs may specify exceptions and/or particular courses which must be taken within each Area A-E of the core curriculum. Those exceptions and/or course requirements and Area F of the core curriculum are shown below.

Area A Business Administration majors should take MATH 1111 in Area A.
Area B No exceptions
Area C No exceptions
Area D Business Administration majors should take MATH 2040 and take MATH 2400 as part of the Common Professional Component.
Area E  Business Administration majors should not take ECON 2105 in Area E. This course is required in Area F.

Area F  Business Administration  
18 hours
ACCT 2101 Principles of Financial Accounting  3 hours
ACCT 2102 Principles of Managerial Accounting  3 hours
ECON 2105 Principles of Macroeconomics  3 hours
ECON 2106 Principles of Microeconomics  3 hours
ENGL 2238 Business Communication  3 hours
CSCI 1250 Information Technologies  3 hours

Physical Education Requirement:
PHED 1000 Wellness or three basic Physical Education courses at the 1000 and 2000 level.

Common Professional Component  
30 hours
MATH 2400 Elementary Statistics  3 hours
BUSA 3110 Statistics for Business  3 hours
BUSA 3120 Operations Management  3 hours
FINC 3440 Principles of Finance  3 hours
ECON 3441 Money and Banking  3 hours
MGMT 3661 Fundamentals of Management  3 hours
MKTG 3700 Principles of Marketing  3 hours
BUSA 3810 Business Law  3 hours
BUSA 4527 International Business  3 hours
BUSA 4995 Strategic Management  3 hours

Courses Appropriate to Major  
21 hours
Accounting:
ACCT 3310 Intermediate Accounting I  3 hours
ACCT 3320 Intermediate Accounting II  3 hours
ACCT 3350 Federal Income Taxation  3 hours
ACCT 4310 Intermediate Accounting III  3 hours
ACCT 4330 Accounting Information Systems  3 hours
ACCT 4360 Cost Accounting  3 hours
ACCT 4380 Auditing  3 hours

Finance:
FINC 4410 Derivative Securities and Risk Management  3 hours
FINC 4420 Real Estate Finance  3 hours
FINC 4430 Management of Financial Institutions  3 hours
FINC 4440 Corporate Finance  3 hours
FINC 4470 Investment Management  3 hours
FINC 4480 Financial Policy  3 hours
ACCT 3350 Federal Income Taxation  3 hours
Management:
MGMT 4655 Advanced Operations Management 3 hours
MGMT 4665 Human Resources Management 3 hours
MGMT 4667 Small Business Management 3 hours
MGMT 4668 Seminar in Management 3 hours
MGMT 4669 Organizational Behavior 3 hours
3000/4000 level elective 3 hours
Select one course from the following: 3 hours
  ACCT 4370 Managerial Accounting
  MGMT 4626 Labor Management Relations

Marketing:
MKTG 3710 Advertising 3 hours
MKTG 3720 Personal Selling 3 hours
MKTG 3730 Consumer Behavior 3 hours
MKTG 3740 Retailing 3 hours
MKTG 4730 Marketing Research 3 hours
MKTG 4780 Marketing Management 3 hours
3000/4000 level elective 3 hours

Electives - to bring the total hours to 120 9 hours
  • Wellness and basic physical education courses are not to be included.
  • Due to the global nature of business, the Business faculty strongly recommends that Business Administration students use some of their electives to gain knowledge of a foreign language.
  • Accounting majors working to meet the educational requirements for licensing as a CPA in Georgia may use ACCT 3380 Fraud Examination, ACCT 4320 Advanced Financial Accounting, and ACCT 4350 Advanced Federal Income Taxation as electives.

CONCENTRATION IN BUSINESS LEADERSHIP

Concentration in Business Leadership 9 hours
Business majors (Accounting, Finance, Management, or Marketing) interested in pursuing a “Concentration in Business Leadership” should submit a letter of intent to the Leadership Minor Advisor for Business. The letter should outline the student’s definition of leadership and demonstrate the student’s commitment to personal leadership development. The Leadership Minor Advisor for Business will work in collaboration with the Leadership Curriculum Committee to approve potential students for the Concentration in Business Leadership.

Courses taken to satisfy the concentration may be used as electives in the BBA Plan of Study. The concentration will appear on official University transcripts.

Requirements:
• Complete PSYC 1030 with a grade of B or better prior to applying for the concentration.
• Have a letter of intent approved by the Leadership Minor Advisor for Business.
• Successfully complete the following nine semester hours credit in the School of Business:
  • BUSA 3910—Business Leadership: Theories and Processes (grade of B or better required for the concentration)
  • BUSA 3920—Business Leadership Project (grade of B or better required for the concentration)
  • BUSA 3995—Leadership in Business
• Maintain a leadership portfolio that includes copies of all papers, projects, and exams from the leadership elective courses.
• Complete degree requirements for a BBA
• Satisfy exit requirements. These include documentation of the previous requirements and a short essay that captures how the student’s view of leadership evolved during the program. The essay will outline how the student plans to use the knowledge gained from the concentration in his/her business profession.

**BUSINESS ADMINISTRATION MINOR**

**Minor in Business Administration** 18 hours

The Minor in Business Administration is not open to students earning a Bachelor of Business Administration degree. To complete a Minor in Business Administration, candidates must earn a grade of C or better in each of the following courses:

ACCT 2101  Principles of Financial Accounting  
ECON 2106  Principles of Microeconomics  
FINC 3440  Principles of Finance  
MGMT 3661  Fundamentals of Management  
MKTG 3700  Principles of Marketing  

Three additional hours of 3000-4000 level Business courses approved by the Director of Academic Services for Business.

**FOR COURSES OFFERED IN THE MIKE COTTRELL SCHOOL OF BUSINESS SEE COURSE DESCRIPTIONS**  
**Pages 249-394**

Prefix  
ACCT  
BUSA  
ECON  
FINC  
MGMT  
MKTG