

**MASTER OF BUSINESS ADMINISTRATION
ACCOUNTING CONCENTRATION**

Curriculum Guide (NEW)

Student Name: _____ Banner ID Number: _____
 Email Address: _____ Phone Number: _____

Admission

Prerequisites: Bachelor's degree in: _____ 3.00+ GPA: _____
 Accredited institution: _____ Official Transcripts: _____
 Recommendation Letters: _____ GRE or GMAT Score: _____
 Resume: _____ Letter of Intent: _____ TOEFL/IELTS Score: _____

Application Deadlines: **FALL** June 1 for domestic applicants; May 15 for international applicants
 SPRING October 15 for domestic; October 1 for international
 SUMMER April 1 (domestic applicants accepted only)

CORE MBA COURSES, 24 CR			
Grade	Course	Description	Credit
	MGMT 720	Management and Organizational Behavior	3
	ACCT 710	Managerial Accounting for Decision Making and Control	3
	FIN 750	Financial Management	3
	MGMT 727	Operations Management	3
	ECON 708	Managerial Economics (formerly ECON 608)	3
	MGMT 725	Business Analytics	3
	MKTG 716	Strategic Marketing	3
	MGMT 750	Corporate Strategy and Policy (Capstone course)	3
ACCOUNTING CONCENTRATION COURSES, 12 CR			
Grade	Course	Description	Credit
	ACCT 720	International Accounting	3
	ACCT 685	Selected Topics in Accounting	3
	ACCT 761	Advanced Auditing	3
	ACCT 763	Advanced Cost Accounting	3

Throughout their matriculation, MBA students are...

- required to maintain a minimum grade point average of 3.00 to remain in good academic standing
- to be familiar with the policies and procedures outlined in the current Graduate School Catalog (available online)
- responsible to be aware of all deadlines and requirements outlined on each semester's academic calendar
- required to follow the prescribed plan of study to earn the degree and seek advising assistance prior to registration
- allowed only two attempts at any one course, including withdrawals; grades of C or better cannot be retaken
- accountable for all communication sent to their university email accounts and to maintain contact with their advisor
- subject to new curricula if continuous enrollment is not maintained through graduation (excluding summer sessions)

To be cleared for graduation, MBA students must provide the following documentation to their department office:

- Application for Graduation filed with the Graduate School before Week 4 of the graduating semester

Required Courses

ACCT 710 – Managerial Accounting for Decision Making and Control

This course focuses on the role of management accounting in planning, controlling, evaluating performance and decision-making. The course covers traditional and contemporary concepts and techniques of product and service costing, budgeting, and interpretation of internal reported information. Emphasis is also given to the application of concepts and decision tools for managerial decision-making. The course will use case studies and spreadsheet analysis for an integrative application of managerial accounting concepts.

FIN 750 – Financial Management

This course provides an overview of three major areas of corporate finance: Investment (Capital Budgeting), Financing, and Pay-out Policies. Students will gain insight on utilizing relevant information (financial and non-financial) to make informed decisions that are vital to modern firms. Emphasis is geared toward gaining an in-depth understanding of the financial implications of managerial operational decisions.

ECON 708 – Managerial Economics

This course will apply the tools and methods of microeconomics theory to specific management decision making in the private sector. Particular emphasis will be placed on pricing profit, maximization, capital budgeting and financial decisions in the long-run.

MGMT 720 – Management and Organizational Behavior

This course covers both macro and micro theories of management and organizations. This will include the study of formal organizations as rational, organic, open systems; their behavior in response to an ever-changing, global and domestic environment; and the behavior of the employees employed by them. Organizational effectiveness, structural designs, leadership, motivation, globalization, and corporate politics and culture are studied through extensive reading, case studies, exploratory research, and seminar discussions.

MGMT 725 – Business Analytics

This course will cover the basic descriptive, predictive, and prescriptive analytical techniques for decision making in all business functions. Topics covered will include constructing and analyzing data distributions, decision theory and analysis, statistical sampling and confidence estimation, business forecasting, linear and multiple regression models, linear and integer mathematical programming, and computer simulation. Students will utilize statistical and mathematical programming software throughout the course to solve complex managerial problems and interpret results.

MGMT 727 – Operations Management

This course is designed to provide a solid foundation and deeper understanding of how the operations function contributes to ensuring effective and efficient flow of materials and information within and outside the organization. The course will take a broad managerial perspective emphasizing the strategic impact of the operational decisions and the interfaces between operations and the other functional areas of the organization. The course content will examine the operations function in both service and manufacturing contexts and investigate how it provides sustainable competitive advantage along the dimensions of cost, quality, delivery, flexibility and innovation.

MGMT 750 – Corporate Strategy and Policy

This is an integrative (CAPSTONE) course designed to develop students' ability to think strategically about issues central to creating and sustaining a firm's competitive position. Because of the ever-changing and increasingly complex business environment, it emphasizes both the dynamics and global aspects of strategic management. Topics include the strategic role of the general manager, crafting corporate and business-level strategy, managing strategic change, strategy implementation, and control. Others are building a firm's capability to sustain competitive advantage, analyzing industry evolution, global rivalry and ethical reasoning that underlie strategic competitive decisions. Course objectives are accomplished through extensive case analysis from a variety of industries and managerial settings to give students opportunity to apply strategic management skills and tools.

MKTG 716 – Strategic Marketing

This course provides a comprehensive view of strategic marketing decision-making. Students gain a deeper understanding of a customer orientation, competitor analysis, environmental scanning, and the role of marketing in an organization. Students are exposed to the marketing tools and processes used by managers including marketing research, data analytics, customer service and value analysis, brand equity and product management, integrated marketing communications, pricing strategies, salesforce effectiveness, and distribution strategies.

ACCT 685 – Selective Topics in Accounting

Topics covered in this course will give additional consideration to selected accounting problems. Current accounting issues/problems and approaches to their resolution will be examined.

ACCT 720 – International Accounting

This course will focus on the move towards global harmonization of accounting standards and the impact of leading standard-setting authorities. Additionally, the course will cover the similarities and differences in US GAAP and IFRS. Students will also be exposed to contemporary research methodology and modern qualitative and quantitative research techniques employed to explore international corporate reporting practices. Issues facing preparers and users of accounting information in an increasingly globalized reporting environment will be discussed.

ACCT 761 – Advanced Auditing

This course will build on knowledge and skills learned in a typical introductory auditing principles course. Topics will include the application of auditing concepts and techniques to various transaction cycles including the sales and collection cycle, the acquisition and payment cycle, the payroll and personnel cycle, the inventory and warehousing cycle and the capital acquisition and repayment cycle. Procedures to audit cash balances will also be covered. This course may also include an overview of the application of audit techniques to internal auditing, operational auditing and the audit of governmental entities. Case studies will be used.

ACCT 763 – Advanced Cost Accounting

This course will cover contemporary issues/problems in cost and managerial accounting in the context of the modern business environment. Emphasis will be given to cost information systems and other specialized cost topics such as analytical models, global aspects in management accounting, decision models, and nontraditional accounting systems. Case methodology and computer analysis will be utilized.

Recommended Electives

ACCT 643 – Advanced Income Tax Accounting

This course is a study of federal income tax laws related to partnerships, corporations, and fiduciaries. A study of property transactions is continued. Students are introduced to tax case research and the tax software for businesses. It is recommended that this course be taken for credit only and not for audit purposes.

ACCT 690 – Advanced Accounting Theory

This course focuses on the fundamental accounting concepts, principles, and procedures that make up the theoretical underpinning of financial accounting. In addition, emphasis is placed on knowledge needed for the CPA exam. Topics reviewed will include structure of financial statements, depreciation methods, inventory valuation, revenue recognition, fair value accounting, liabilities, pensions, leases, and taxes. This course is NOT recommended for audit.

ACCT 691 – Governmental and Not-for-Profit Accounting

This course presents basic concepts of accounting for governmental and nonprofit entities. Financial reporting, budgeting, funds sources and uses, and the environment in which these entities operate will also be explored. Differences in reporting by governmental entities and nonprofit organizations, based on compliance with different standard-setting bodies, will be covered. Accounting for local and state governments, nonprofit organizations, colleges and universities, as well as health care organizations is included in this course.

BUED 760 – Business Communications

This course expands on the application of organizational communication theory, technologies, and philosophies to develop business communication expertise. Emphasis will be placed on critical thinking, interpersonal, and group communication skills in the global business context.

MGMT 785 – Practicum or Internship

This course will provide the student an opportunity for experiential learning in management. Students working in an approved position that allows them to participate in activities which give them a comprehensive understanding about management will be allowed to structure their work experience as an internship, social entrepreneurship, not-for-profit international experience.