

The mission of the Eckelkamp College of Global Business and Professional Studies at Fontbonne University is to provide academically sound traditional and non-traditional business programs that are responsive to current and future business needs. The programs strive to create a supportive environment that provides individualized attention to a diverse student population. Consistent with the liberal arts orientation of the university, the programs are designed to enhance students' ethical and global perspective, their overall quality of life, professionally and personally, and to prepare them for successful careers.

These programs are designed to be completed evenings, weekends, or online with minimal work schedule interruption for the busy professional.

The Eckelkamp College of Global Business and Professional Studies offers the following graduate degrees in an accelerated format for the working adult:

- A master of science (MS) degree in accounting
- A master of business administration (MBA) degree
- A master of management (MM) degree
- A master of science (MS) degree in nonprofit management
- A master of science (MS) degree in supply chain management
- A master of science in taxation (MST) degree

To view full-time faculty listings for business administration, please refer to the Eckelkamp College of Global Business and Professional Studies in the undergraduate section in this catalog.

GRADUATE CERTIFICATE PROGRAMS

- Business taxation
- Individual taxation
- Supply chain management

ACADEMIC POLICIES AND REGULATIONS

For detailed information on academic policies and regulations, please refer to the graduate program information section in this catalog.

DUAL UNDERGRADUATE/GRADUATE ENROLLMENT

For detailed information on dual undergraduate/graduate enrollment, please refer to the preceding academic policies and regulations section in this catalog.

MASTER OF SCIENCE (MS) IN ACCOUNTING

The master of science degree in accounting is for individuals who have a non-accounting bachelor's degree but are interested in a career in accounting. The course requirements, together with the Preparatory Core, will give students the foundation needed to sit for the CPA Exam.

Admission

For detailed information on university admission policies, please refer to the graduate program information section in this catalog. In addition, the Eckelkamp College of Global Business and Professional Studies requires the following:

1. A GMAT score of 475 or higher.
2. A minimum GPA of 2.75 on a 4.0 scale.
3. A self statement: An autobiographical statement (200-300 words) including the purpose of why you want to obtain your graduate degree in accounting from Fontbonne University.
4. Applicants whose native language is not English must pass the TOEFL with a score of 197 CBT/71 IBT or a Fontbonne-authorized equivalent.

Applications are considered according to program availability. Complete applications must be on file 14 days prior to the beginning of the first term in which the student hopes to register.

Requirements and Policies

1. Minimum credit hour requirement for MS degree in accounting: 36
Maximum credit hour requirement for MS degree in accounting: 57
2. Candidates may transfer a maximum of six semester hours of approved graduate work toward their Fontbonne MS degree in accounting. Only graduate-level courses taken within the last six years, subject to limited exceptions, at an accredited, degree-granting institution, with a letter grade of B or higher, will be considered.

All transfer credit must be approved on a course-by-course basis by the college of global business and professional studies.

3. A letter grade of C- or better is required for all courses in the preparatory core. Students receiving less than a C- in a preparatory core course must retake the course and earn a grade of C- or better. However, students receiving a grade less than C- in two or more preparatory core courses may be dismissed from the program notwithstanding a cumulative grade point average of 3.0 or higher in the required core.
4. A minimum cumulative grade point average of 3.0 is required for the required core. Any students receiving a grade less than B- in two or more courses or an F in one course in the required core may be dismissed from the program notwithstanding a cumulative grade point average of 3.0 or higher.
5. The minimum time for the completion of the program is one year. The maximum completion time is six years beginning on the date of the first class of the first required core course.

I. Preparatory Core:

Based upon an evaluation of the student's undergraduate transcripts, students may place out of some or all of the following content areas with a minimum of one three-semester-hour course in each of the following content areas:

Financial Accounting
Managerial Accounting
Business Finance
Business Law
Introduction to Statistics
Information Systems
Macro Economics
Micro Economics

All preparatory core requirements must be satisfied with a grade of C or higher before the student can enroll in a 500-level accounting course.

II. Required Core: (33 credits)

MAC 520 Financial Accounting and Reporting I (3 credits)
MAC 521 Financial Accounting and Reporting II (3 credits)
MAC 522 Financial Accounting and Reporting III (3 credits)
MAC 530 Business Law for Accountants (3 credits)
MAC 540 Federal Income Taxation for Individuals (3 credits)
MAC 541 Federal Income Taxation for Business Enterprises (3 credits)
MAC 550 Auditing (3 credits)
MAC 560 Advanced Topics in Management Cost Accounting (3 credits)
MAC 570 Accounting Information Systems (3 credits)
MAC 580 Advanced Financial Management (3 credits)
MAC 590 Advanced Accounting Theory (3 credits)

MASTER OF BUSINESS ADMINISTRATION (MBA) [FACE-TO-FACE AND ONLINE]

The master of business administration degree program is designed expressly for professionals interested in management of an enterprise or leadership of a major division of an organization. Reflecting contemporary academic practice, the curriculum focuses on the functional competencies required of managers. This degree emphasizes the identification, analysis, and solution of complex management problems that require technical understanding and balanced decision making.

Admission

1. A bachelor's degree from an accredited, degree-granting college or university. Official transcripts must be received directly from the institution.
2. A completed application form and \$25 non-refundable application fee.
3. A minimum grade point average of 2.5 on a 4.0 scale.
4. A minimum of three years of full-time work experience.
5. Two letters of recommendation that indicate the student's capacity to pursue graduate-level education.
6. Applicants whose native language is not English must pass the TOEFL with a score of 250 CBT/100 IBT or a Fontbonne authorized equivalent.

A maximum of six credit hours of graduate work may be transferred into the program at the discretion of the academic administration of the college. Such graduate transfer credit must:

1. Be approximately equivalent to a specific course in the curriculum.
2. Have a letter grade of A or B.
3. Have been earned at an accredited, degree-granting institution of higher education.
4. Have been completed within the six years prior to entry.

Requirements and Policies

1. Students must complete all courses in the graduate program's curriculum.
2. A minimum cumulative grade point average of 3.0 is required for the program. A student receiving a grade less than B- in two or more courses or an F in one course in the curriculum may be dismissed from the program, notwithstanding a cumulative grade point average of 3.0 or higher.
3. The maximum time for completion of the program is six years from the date of the beginning of the first course in the program.

I. Preparatory Core:

Students must have a minimum of one course in each of the following content areas within the last four years, subject to limited exceptions:

Business Finance
Financial Accounting
Macro Economics

In addition to the courses/content areas listed above, students must be proficient in Word and Excel or an equivalent program. The decision as to what courses satisfy the preparatory core shall be made by the faculty and administration of the college.

II. Required Core: (36 credits)

- BUS 562 Management of Information Technologies (3 credits)
- BUS 565 Business Statistics (3 credits)
- BUS 566 Operations Management (3 credits)
- BUS 570 Managerial Accounting (3 credits)
- BUS 571 Financial Management (3 credits)
- BUS 572 Managerial Economics (3 credits)
- BUS 575 Seminar in Marketing Management (3 credits)
- BUS 576 Organizational Behavior and Human Resource Management (3 credits)
- BUS 580 The Global Business Environment (3 credits)
- BUS 586 The Social and Legal Environment of Business (3 credits)
- BUS 587 Ethical Responsibility in Business (3 credits)
- BUS 589 Seminar in Administrative Policy and Strategic Planning (3 credits)
- BUS 604 Major Field Test for the Master of Business Administration (0 credits)

CONCENTRATIONS - MBA

Accounting (18 credits) [minimum GMAT of 475 required]

- MAC 520 Financial Accounting & Reporting I
- MAC 521 Financial Accounting & Reporting II
- MAC 522 Financial Accounting & Reporting III
- MAC 540 Federal Income Taxation for Individuals
- MAC 550 Auditing
- MAC 560 Advanced Topics in Management Cost Accounting

Management (12 credits) [Face-to-face and Online]

- MGT 500 Fundamentals of Executive Management
- MGT 502 Organizational Culture and Communication
- MGT 515 Project Management
- MGT 517 Managing for Quality & Excellence

Supply Chain Management (15 credits) [Face-to-Face and Online]

- SCM 540 Supply Chain Management
- SCM 550 Materials Management
- SCM 560 Logistics in the Supply Chain
- SCM 570 Lean Principles in the Supply Chain
- SCM 580 Finance & Negotiation in the Supply Chain

MASTER OF BUSINESS ADMINISTRATION (MBA) + BUSINESS ENGLISH FOR INTERNATIONAL STUDENTS

The MBA degree program for international students may be completed in 11 months with a minimum of 36 credits if students satisfy the preparatory core requirements. (*For students not satisfying the preparatory core requirements, 45 credits are required.*) Classes are scheduled during the day Monday through Thursday and include some evening courses. The program consists of four eight-week academic terms plus eight weeks of concentrated English as a Second Language (ESL) at the beginning of the program.

See the MBA core requirements in the MBA section of this catalog.

Admission

For detailed information on university admission policies, please refer to the graduate program information section in this catalog.

Fontbonne University considers for admission graduates possessing a bachelor's degree from an accredited, degree-granting institution of higher education, or individuals who have completed a minimum of 128 credit hours from an accredited institution of higher education that the department of business administration of Fontbonne University has approved as equivalent to a bachelor's degree. The student must possess a GPA of 2.5 on a 4.0 scale for admission to the master of business administration degree program. Admission to the program is based on the information described below. Applications are considered according to program availability. To complete their application, graduate candidates must submit:

1. An International Student Application for Admission form accompanied by a \$50 (U.S.) non-refundable application fee payable to Fontbonne University.
2. All official transcripts from the accredited, degree-granting college or university that the student attended.
3. Two letters of recommendation.
4. A self statement: An autobiographical statement (maximum 500 words) including the purpose of why the student wants to obtain a MBA from Fontbonne University.
5. A TOEFL score of 45IBT/133CBT/450PBT (or equivalent) is required for admission into the MBA plus Business English program for international students. English as a Second Language courses will be required throughout the program, until a student reaches an institutional TOEFL score of 500 PBT, 5.5 IELTS, and/or letters of recommendation from English language program faculty may be considered for admission purposes.
6. A letter of financial guarantee signed by the person who will guarantee the payment of all tuition, fees, and living expenses. This must be an original letter, copies are not satisfactory.

7. An official letter from the bank of the guarantor, in English, signed by a bank officer, certified by the bank, stating that the guarantor is capable of supporting the student for a minimum of one year.

Forward all application documents to:

Rebecca Bahan
Director of International Student Affairs
Fontbonne University
6800 Wydown Blvd.
St. Louis, MO 63105-3098
Phone: 314.889.4509
Fax: 314.889.1451
Email: rbahan@fontbonne.edu

Requirements and Policies

1. Minimum credit hour requirement for the MBA + Business English program: 36
Maximum credit hour requirement for the MBA + Business English program: 45
2. Candidates may transfer a maximum of six semester hours of approved graduate work toward their Fontbonne University MBA + Business English program. Only graduate-level courses taken within the last four years, subject to limited exceptions, at an accredited institution, with a letter grade of B or higher, will be considered. All transfer credit must be approved on a course-by-course basis by the Eckelkamp College of Global Business and Professional Studies. The following course must be taken at Fontbonne University: BUS 589 Seminar in Administrative Policy and Strategic Planning.
3. A letter grade of C- or better is required for all courses in the preparatory core. Students receiving less than a C- in a preparatory core course must retake the course and earn a grade of C- or better. However, students receiving a grade less than C- in two or more preparatory core courses may be dismissed from the program notwithstanding a cumulative grade point average of 3.0 or higher in the required core.
4. A minimum cumulative grade point average of 3.0 is required for the required core. Any students receiving a grade less than B- in two or more courses or an F in one course in the required core may be dismissed from the program notwithstanding a cumulative grade point average of 3.0 or higher.
5. Satisfactory completion of all components of AEN. A satisfactory grade is defined as a passing (P) grade if the course is taken on a P/NP basis or a grade of C- or better if the course is taken for a letter grade.
6. The minimum time for the completion of the program is 10 months. The maximum completion time is six years beginning on the date of the first class of the first required core course.

**MASTER OF MANAGEMENT (MM)
[FACE-TO-FACE AND ONLINE]**

The master of management degree program is designed to develop the skills and tools of management science necessary for effective administrative leadership in private government, and nonprofit enterprises. Focusing on internal operations of an organization, including management of people and projects, the curriculum is appropriate for professionals who wish to remain in their specialty field, but who want to step into or enhance their skills in a managerial role.

See MBA section for admission statement and requirements and policies.

Required Core: (36 credits)

- BUS 575 Seminar in Marketing Management (3 credits)
- BUS 576 Organizational Behavior and Human Resource Management (3 credits)
- BUS 586 The Social and Legal Environment of Business (3 credits)
- MGT 500 Fundamentals of Executive Management (3 credits)
- MGT 502 Organizational Culture and Communication (3 credits)
- MGT 504 Accounting and Finance for Non-Financial Managers (3 credits)
- MGT 507 Budgeting (3 credits)
- MGT 512 Research Evaluation Techniques for Managers (3 credits)
- MGT 515 Project Management (3 credits)
- MGT 517 Managing for Quality and Excellence (3 credits)
- MGT 518 Business Policy and Strategic Planning (3 credits)
- MGT 519 Integrative Studies in the Management of Organizations (3 credits)

**MASTER OF SCIENCE (MS) IN NONPROFIT
MANAGEMENT**

The master of science degree in nonprofit management fuses essential principles and practices from the fields of business and nonprofit into a specialized curriculum that prepares students for the major responsibilities and challenges facing professionals in this fast-growing sector. Wide-ranging social, legal, financial, organizational, and governance issues are presented to develop a solid understanding of the unique dynamics and complexities of nonprofits. Effective and relevant managerial skills are emphasized, as is the importance of advanced interpersonal skills to communicate and build relationships with a variety of constituents. Students will be prepared to think critically, act ethically and assume responsibility as nonprofit leaders, bringing about positive change. With a significant leadership deficit predicted for nonprofits over the next decade, this comprehensive program is designed for individuals seeking to advance their career in this specialty field and for others aspiring to transition into it.

See MBA section for admission statement and requirements and policies.

I. Preparatory Core:

Students must have a minimum of one course in each of the following content areas within the last four years, subject to limited exceptions:

- Business Finance
- Financial Accounting
- Macro Economics

In addition to the courses/content areas listed above, students must be proficient in Word and Excel or an equivalent program. The decision as to what courses satisfy the preparatory core shall be made by the faculty and administration of the college.

II. Required Core: (36 credits)

- BUS 562 Management of Information Technologies (3 credits)
- BUS 576 Organizational Behavior and Human Resource Management (3 credits)
- BUS 587 Ethical Responsibility in Business (3 credits)
- MGT 507 Budgeting (3 credits)
- NPM 510 Marketing and Communications for Nonprofits (3 credits)
- NPM 520 Resource Development for Nonprofits (3 credits)
- NPM 530 Revenue Streams for Nonprofits (3 credits)
- NPM 540 Fiscal and Legal Management for Nonprofits (3 credits)
- NPM 550 Governance, Leadership and Management for Nonprofits (3 credits)
- NPM 560 Strategy, Planning and Program Evaluation for Nonprofits (3 credits)
- NPM 570 Nonprofit Operations (3 credits)
- NPM 580 Applied Nonprofit Management Project (3 credits)

MASTER OF SCIENCE (MS) IN SUPPLY CHAIN MANAGEMENT [FACE-TO-FACE AND ONLINE]

Supply chain management is becoming increasingly important as a business process to manage today's complex supplier channels on a global scale. It encompasses the entire lifecycle of products and services as they move along the supply chain from raw material sourcing to procurement, manufacturing, and delivery to the customer. Seeking collaboration among the supply chain partners, the focus is on creating value at each link in the chain through better quality, increased productivity, reduced costs, and improved processes, leading to increased efficiencies across the organization.

See MBA section for admission statement and requirements and policies.

I. Preparatory Core:

Students must have a minimum of one course in each of the following content areas within the last four years, subject to limited exceptions:

- Business Finance
- Financial Accounting
- Macro Economics

In addition to the courses/content areas listed above, students must be proficient in Word and Excel, or an equivalent program. The decision as to what courses satisfy the preparatory core shall be made by the faculty and administration of the college.

II. Required Core: (30 credits)

- BUS 565 Business Statistics (3 credits)
- BUS 566 Operations Management (3 credits)
- BUS 570 Managerial Accounting (3 credits)
- BUS 572 Managerial Economics (3 credits)
- SCM 540 Supply Chain Management (3 credits)
- SCM 550 Materials Management (3 credits)
- SCM 560 Logistics in the Supply Chain (3 credits)
- SCM 570 Lean Principles in the Supply Chain (3 credits)
- SCM 580 Finance and Negotiation in the Supply Chain (3 credits)
- SCM 590 Applied Project in Supply Chain (3 credits)

MASTER OF SCIENCE IN TAXATION (MST) PROGRAM

This graduate program leads to a master of science in taxation (MST) degree. This unique program may be completed with a minimum of 30 credit hours. The program may be completed in less than two years, but in no more than six years. The MST degree is designed to meet the needs of those with a bachelor's degree who wish to pursue a career in the field of taxation and for professionals who wish to concentrate in the study of taxation as either a tax specialist or to augment a general business, accounting, or legal career. Of paramount importance in the MST program is the development of professional skills so that graduates can become more employable and promotable.

Admission

For detailed information on university admission policies, please refer to the graduate program information section in this catalog. In addition, the Eckelkamp College of Global Business and Professional Studies requires the following:

1. GMAT Score of at least 475 or two years full time experience working in the field of tax.
2. A minimum GPA of 2.75 on a 4.0 scale.
3. A self statement: An autobiographical statement (200-300 words) including the purpose of why you want to obtain your graduate degree in taxation from Fontbonne University.
4. Applicants whose native language is not English must pass the TOEFL with a score of 197 CBT/71 IBT or a Fontbonne-authorized equivalent.

Applications are considered according to program availability. Complete applications must be on file 14 days prior to the beginning of the first term in which the student hopes to register.

Requirements and Policies

1. Minimum credit hour requirement for the MST degree: 30
Maximum credit hour requirement for the MST degree: 42
2. Candidates may transfer a maximum of six semester hours of approved graduate work toward their Fontbonne MST degree. Only graduate-level courses taken within the last six years, subject to limited exceptions, at an accredited, degree-granting institution, with a letter grade of B or higher, will be considered. All transfer credit must be approved on a course-by-course basis by the college of global business and professional studies.
3. A letter grade of C- or better is required for all courses in the preparatory core. Students receiving less than a C- in a preparatory core course must retake the course and earn a grade of C- or better. However, students receiving a grade less than C- in two or more preparatory core courses may be dismissed from the program notwithstanding a cumulative grade point average of 3.0 or higher in 600-level MST courses.
4. A minimum cumulative grade point average of 3.0 is required for 600-level MST courses. Any students receiving a grade less than B- in two or more courses or an F in one course may be dismissed from the program notwithstanding a cumulative grade point average of 3.0 or higher.
5. The MST program normally can be completed in less than two years. The maximum completion time is six years beginning on the date of the first class of the first 600-level MST course.

I. Preparatory Core:

Based upon an evaluation of the student's undergraduate transcripts, students may place out of some or all of the requirements of the preparatory core. Students must have a total of 12 credit hours in the following content areas with a minimum of a three-credit hour course in each content area:

Accounting
Business Law
Economics
Finance

II. Required Core: (18 credits)

BUS 620 Federal Income Taxation (3 credits)
BUS 621 Tax Practice and Procedure (3 credits)
BUS 622 Tax Research Methods (3 credits)
BUS 623 Tax Accounting (3 credits)
BUS 651 Taxation of Corporations and Shareholders (3 credits)
BUS 652 Taxation of Partners, Partnerships, and S Corporations (3 credits)

*Plus 4 courses from the elective core

*III. Elective Core (any four): (12 credits)

BUS 650 Estate and Gift Taxation and Planning (3 credits)
BUS 680 Taxation of Real Estate (3 credits)

BUS 681 Pensions, Profit Sharing, and Deferred Compensation (3 credits)
BUS 682 International Taxation (3 credits)
BUS 683 Multi-state Taxation (3 credits)
BUS 684 Advanced Corporate Taxation (3 credits)

NOTE: Students may substitute one elective core course for one required core course without prior approval. Students wishing to substitute a second elective core course for a required core course must forward a petition to the director of the MST program, stating a compelling personal or professional reason for a second substitution.

GRADUATE CERTIFICATES

The Eckelkamp College of Global Business and Professional Studies offers three graduate certificates: business taxation, individual taxation, and supply chain management. The certificate allows students to obtain specialized knowledge in a specific area.

Business Taxation

Required Core: 3 courses (9 credit hours)

BUS 651 Taxation of Corporations and Shareholders (3 credits)
BUS 652 Taxation of Partners and S Corporations (3 credits)
BUS 681 Pensions, Profit Sharing, and Deferred Compensation (3 credits)

Elective Core: any 2 courses (6 credit hours)

BUS 682 International Taxation (3 credits)
BUS 683 Multi-state Taxation (3 credits)
BUS 684 Advanced Corporate Taxation (3 credits)

Individual Taxation

Required Core: 3 courses (9 credit hours)

BUS 620 Federal Income Taxation (3 credits)
BUS 621 Tax Practice and Procedure (3 credits)
BUS 650 Estate and Gift Taxation and Planning (3 credits)

Elective Core: any 2 courses (6 credit hours)

BUS 623 Tax Accounting (3 credits)
BUS 680 Taxation of Real Estate (3 credits)
BUS 681 Pensions, Profit Sharing and Deferred Compensation (3 credits)

Supply Chain Management

Preparatory Core:

Macroeconomics (3 credits)
Business Finance (3 credits)
Financial Accounting (3 credits)
BUS 565 Business Statistics (3 credits)
BUS 566 Operations Management (3 credits)

Required Core: 6 courses (18 credit hours)

SCM 540 Supply Chain Management (3 credits)
SCM 550 Materials Management (3 credits)
SCM 560 Logistics in the Supply Chain (3 credits)

SCM 570 Lean Principles in the Supply Chain (3 credits)
 SCM 580 Finance & Negotiation in the Supply Chain
 (3 credits)
 SCM 590 Applied Project in Supply Chain Management
 (3 credits)

COURSES

Accounting

MAC 520 Financial Accounting and Reporting I (3 credits)

A study of generally accepted accounting principles and recent interpretations of FASB statements and their applications to financial accounting and reporting. Complex issues associated with the development and interpretation of the income statement, balance sheet, and statement of cash flows will be studied. Topics related to revenue recognition and valuation of tangible as well as intangible assets will be covered.

MAC 521 Financial Accounting and Reporting II (3 credits)

A continuation of financial accounting and reporting from MAC 520 Financial Accounting & Reporting I. Critical issues involving current liabilities, long term liabilities, leases, stockholders equity, and earnings per share will be examined. Prerequisite: MAC 520.

MAC 522 Financial Accounting and Reporting III (3 credits)

Further study of financial accounting and reporting from MAC 521 Financial Accounting & Reporting II. Contemporary issues involving stock options, pensions, investments, deferred taxes, and international accounting will be addressed. Prerequisite: MAC 521.

MAC 530 Business Law for Accountants (3 credits)

Legal issues involving financial accounting, reporting, and auditing will be studied. Topics will include securities laws, commercial paper, uniform commercial code, bankruptcy, debtor/creditor relationship, business organizations, and selected government regulations.

MAC 540 Federal Income Taxation for Individuals (3 credits)

Concepts of federal income tax laws and their applications to individuals will be covered. Topics include gross income, exclusions, deductions, retirement accounts, depreciation, capital gains and losses, various tax credits, and bad debts.

MAC 541 Federal Income Taxation for Business Enterprises (3 credits)

Concepts of federal income tax laws and their applications to business entities. Coverage includes tax strategies and tax reporting of corporations, corporate distributions, partnerships, S corporations, and limited liabilities companies.

MAC 550 Auditing (3 credits)

Professional, technical, legal, and ethical aspects of internal and external auditing will be examined. Students will learn

evidence gathering procedures, sampling, and the preparation of the auditor's report. Special emphasis will be given to evaluating and implementing internal control procedures. Prerequisite: MAC 522.

MAC 560 Advanced Topics in Management Cost Accounting (3 credits)

The need for accounting information by managers in planning, controlling, and making decisions will be studied. Special emphasis will be given to determining cost, analyzing cost, and controlling cost.

MAC 570 Accounting Information Systems (3 credits)

A study of the flow of accounting information systems with other information systems. The course integrates student knowledge of financial accounting, cost accounting, with computerized information systems. Special emphasis will be given to the analysis, design, and auditing of computerized accounting information systems.

MAC 580 Advanced Financial Management (3 credits)

Advanced concepts and issues related to corporate financing will be examined. Topics will include the cost of capital, capital budgeting, working capital, cash flow, capital structure, and dividend policy.

MAC 590 Advanced Accounting Theory (3 credits)

Accounting topics related to complex business combinations and non-profit organizations will be studied. Consolidated financial statements, international financial standards, and financially distressed entities will be discussed. Financial reporting for government and non-profit organizations will be examined. Prerequisite: MAC 522.

Business Administration

BUS 562 Management of Information Technologies (3 credits)

This course explores business implications of new developments in information technology. The focus of the course is to assist managers in applying new technologies to the decision-making process. Organized around an audit of information services, the course details the questions a firm needs to ask to effectively use information technology. Prerequisite: MBA student or senior with permission of instructor.

BUS 563 Quantitative Methods for Management Decision Making (3 credits)

The focus of this course is the application of quantitative methods to solving business issues. Emphasis is on statistical techniques such as probabilistic decision making, hypothesis testing, forecasting, linear programming, and inventory control methods.

BUS 565 Business Statistics (3 credits)

The purpose of this course is to develop students' understanding of the use of statistics for business applications. The focus is on the collection, analysis, interpretation, and reporting of data for management decisions. Use of Microsoft

Excel and interactive materials from the Internet will facilitate learning. Concepts covered include sampling, descriptive statistics, probability distributions, confidence intervals, linear regression, and statistical process control.

BUS 566 Operations Management (3 credits)

This course focuses on manufacturing and service operations, logistics, and quality management. This course will cover topics including logistics systems, lean production, and quality management. An applied approach will be taken in this course using analytical techniques to study these issues. Prerequisite: BUS 565.

BUS 570 Managerial Accounting (3 credits)

Readings and case studies will be used to develop a student's understanding, from a managerial perspective, of the issues, theories, and practices involved in the development and analysis of the value chain, strategic accounting, cost behaviors, costing systems, relevant costs, the development of pricing, budgeting, volume-profit analysis, variance analysis, and segment margins. Prerequisite: Financial Accounting.

BUS 571 Financial Management (3 credits)

Combining theory and application, the course will examine the primary financial management functions. Topic coverage will include: financial planning, capital budgeting, long-term financing, and working capital management. Prerequisite: Business Finance.

BUS 572 Managerial Economics (3 credits)

This course examines the principles of economics and their applications to managerial decision making. Topics include inflation of capital markets, international trade, interest rates, inflation, and the business cycle. Case analysis will include risk analysis, pricing policies, and the relationship between market structure and the strategic choices. Prerequisite: Macro Economics.

BUS 575 Seminar in Marketing Management (3 credits)

A managerial approach to advanced problems in marketing with heavy emphasis on case study. An analysis of executive decision making and problem solving through team efforts in the formulation of a strategic marketing plan for the firm.

BUS 576 Organizational Behavior and Human Resource Management (3 credits)

The focus of this course is the management of human resources to obtain a competitive advantage. Specific attention will be directed toward developing and implementing a strategic human resources management program. Topic coverage includes internal and external human resources environments, assessing work and work outcomes, acquiring and developing human resources, compensation and labor relations.

BUS 580 The Global Business Environment (3 credits)

This course focuses on the problems of the senior executive in the management of internationally active firms. Emphasized are the economic, political, and cultural environments,

as well as theories of international trade and investment.

BUS 586 The Social and Legal Environment of Business (3 credits)

This course examines the application of state and federal commercial law to complex disputes involving businesses, their customers, their employees and their communities. The course examines making socially responsible and legally permissible management decisions that balance the concerns and sensitivities of all stakeholders. Emphasis is placed on understanding the legal and ethical implications of decisions and utilizing tools and multiple frameworks for decision making.

BUS 587 Ethical Responsibility in Business (3 credits)

This course utilizes case studies that require the student to analyze the relationship among morals, values, and ethical concepts and their application to business situations. This course will aid the student in developing an ethical framework that can be used in making business decisions.

BUS 589 Seminar in Administrative Policy and Strategic Planning (3 credits)

This is the capstone course for the master of business administration program. This course utilizes case studies to support a computer based business simulation model that requires both team and individual performance. Students must demonstrate the management skills necessary to analyze information and data to develop creative policies and strategies to run an organization in a competitive environment. This will include student performance to develop and implement human resource, production, financial, and marketing plans for a targeted customer segment. Students are expected to interact effectively on a professional and personal level in a team environment. Graduate level presentation and written skills will be required in all work performed. Prerequisite: Students are required to have completed the Quantitative Track plus 9 credits. This course is not transferable from other institutions.

BUS 592 Introduction to Project Management (3 credits)

This course is an overview of project management. Students examine the entire process, study contemporary issues in the field, and examine key activities. The basic principles and concepts of project management are investigated.

BUS 594 Special Topics (1-3 credits)

Course offered to supplement regular course offerings and to provide students the opportunity to explore subject areas of unique interest. Offered on a one-time or irregular basis.

BUS 595 Applied Business Research Project (3 credits)

This course is an individual project that integrates the knowledge and skills acquired throughout the MBA program. The project focuses on a practical business problem or opportunity, analyzes it, and formulates a number of potential solutions. Students select one solution, defend it, and discuss its implementation. The project ends with a discussion of the impact of the solution on the organization. Students utilize

concepts, tools, and techniques used in evaluating and designing business research and studies.

BUS 604 Major Field Test for the Master of Business Administration (0 credits)

The Major Field Test (MFT) is designed to assess mastery of concepts, principles, and knowledge expected of students at the conclusion of an academic major in specific subject areas. In addition to factual knowledge, the tests evaluate students' abilities to analyze and solve problems, understand relationships, and interpret material. The fee for the MFT is \$40 for graduate students. Graduation requirement for the MBA.

Management

MGT 500 Fundamentals of Executive Management (3 credits)

Focuses on the role of the manager and managerial responsibility for planning, decision-making, organizing, and controlling. Topics include the nature and purpose of organizations; challenges facing modern institutions; development of management systems; the functions, strategies, and structures of management; the management of individual and professional priorities; leadership style analysis; and communication processes within groups.

MGT 502 Organizational Culture and Communication (3 credits)

Examines methods used to guide individuals and groups toward attaining both personal and institutional objectives. By focusing on relationships and communication in the organizational context, students evaluate social/psychological dynamics within the organization and learn communication techniques that contribute to organizational effectiveness. Topics include conflict management and recognizing and valuing diversity.

MGT 504 Accounting and Finance for Non-Financial Managers (3 credits)

An overview of the basic principles and language of accounting and finance, focusing on the use and application of data for planning, control, and decision making, rather than the generation of finance and accounting data. Various analytical approaches and financial decision techniques are also covered.

MGT 507 Budgeting (3 credits)

An overview of the budgeting process and various analytical techniques used to prepare and evaluate budgets. This course examines the relationship of the budgeting process to the organization's strategic plan and goals.

MGT 512 Research Evaluation Techniques for Managers (3 credits)

Explores statistical procedures and research techniques used in business settings, focusing on the skills needed to effectively analyze and use business research and statistical data in planning and decision making. Emphasis is on using, rather than generating research data.

MGT 515 Project Management (3 credits)

Examines managerial techniques necessary to successfully develop and complete projects. Skills needed to plan, estimate, organize, budget, schedule, track, and control a project are developed. Identification of common problems and mistakes are addressed.

MGT 517 Managing for Quality and Excellence (3 credits)

Presents the philosophies, methods, and tools of Total Quality Management (TQM) and investigates a new paradigm for management that goes beyond TQM as it is commonly viewed today. Emphasis is on a customer-value orientation. Topics include customer value measurement, continuous improvement, and statistical process control.

MGT 518 Business Policy and Strategic Planning (3 credits)

Integrates management program coursework and examines the strategic management process. Topics include environmental analysis, industry analysis, competitive dynamics, selection of strategic alternatives, and strategy implementation.

MGT 519 Integrative Studies in the Management of Organizations (3 credits)

This capstone course requires students to complete a major project integrating the knowledge and skills they have acquired throughout the program. The project may focus on a practical business problem or opportunity. Students will analyze the problem or opportunity, formulate a number of potential solutions to the problem, defend the selected solution, and discuss the implementation and impact of the solution.

Nonprofit Management

NPM 510 Marketing and Communications for Nonprofits (3 credits)

Examines nonprofit marketing and communication tools that drive a nonprofit organization to promote social change. This course explores advocacy, branding, public relations, mediums for message communication, constituency management and mobilization for change.

NPM 520 Resource Development for Nonprofits (3 credits)

Students will study the principles and practices of traditional philanthropy and the methods of effective fund development. Students will acquire the skills necessary to assess agency fundraising readiness and develop and implement a plan to support the organization's mission.

NPM 530 Revenue Streams for Nonprofits (3 credits)

This course will introduce students to diverse nonprofit revenue options that can supplement an organization's traditional resource/fund development efforts. Students will expand their knowledge of the opportunities that exist for sustainable income and learn which revenue options are most appropriate for various types of organizations.

NPM 540 Fiscal and Legal Management for Nonprofits (3 credits)

Examines the legislative and administrative regulations that create, impact, and control nonprofit organizations. Students will also learn about various compliance issues of contributed funds necessary to maintain a high level of trust with the stakeholders.

NPM 550 Governance, Leadership and Management for Nonprofits (3 credits)

An overview of the roles and responsibilities of governing, leading, and managing nonprofit organizations. This course will focus on the best practices of nonprofit leadership specific to organizational size and the assessments necessary to determine organizational structure.

NPM 560 Strategy, Planning and Program Evaluation for Nonprofits (3 credits)

Examines the development and implementation of a strategic plan by the board and staff. Students will understand the planning cycle and the need for internal and external collaboration. An emphasis will be placed on the importance of program planning and evaluation.

NPM 570 Nonprofit Operations (3 credits)

Operations are the core of nonprofit organizations. In this course, students will understand the functions and impact of day-to-day operations. Various facility issues will be discussed in order to give a broad base understanding of their overall effect in mission delivery.

NPM 580 Applied Nonprofit Management Project (3 credits)

The applied management project is the student's final project. It integrates the knowledge and skills that students have acquired throughout the program. The project focuses on a practical business problem or opportunity, analyzes the issue and formulates a number of potential solutions. Students select one of the solutions, defend the selection and discuss the implementation of the solution. The project ends with a discussion of the impact of the solution on the organization.

Supply Chain Management**SCM 540 Supply Chain Management (3 credits)**

This course will examine the basics of Supply Chain Management from new development to working with existing supply chain networks. Topics will include supply chain strategies and design, evaluation and measurement, supplier interaction and support, global supply chain and location decision making processes, and best practices.

SCM 550 Materials Management (3 credits)

This course builds upon information from Supply Chain Management with emphasis on material management, manufacturing planning, control systems, purchasing, distribution, logistics transportation and warehouse distribution center (DC) management. The course will focus on materials management, production planning systems, material requirements planning (MRP)/capacity manage-

ment, and inventory fundamentals, including physical inventory and warehouse management, just-in-time (JIT), Lean, total quality management (TQM), Kanban, and supply chain metrics.

SCM 560 Logistics in the Supply Chain (3 credits)

This course will examine logistics in the supply chain. Logistics in the supply chain supports customer satisfaction by providing deliverables including transportation, order fulfillment, availability, order lead time and customer service goals. Emphasis is placed on planning the logistics network, measurement issues and practices in the supply chain, transportation cost drivers, order fulfillment process, third party logistics (3PL) and outsourcing, and logistics decision support systems.

SCM 570 Lean Principles in the Supply Chain (3 credits)

This course will focus on achieving world-class levels of customer satisfaction, productivity and long-term growth through systematic prevention and elimination of waste and sustained continuous improvement. Topics include elimination of waste quality improvement, value stream mapping (VSM) value stream improvement process (VSIP), accelerated improvement workshops (AIW), total productive maintenance (TPM), and Six Sigma applications.

SCM 580 Finance and Negotiation in the Supply Chain (3 credits)

This course examines cost management in the supply chain with cost analysis for decision making. The course will focus on total cost of ownership, financing the supply chain, supplier price analysis, supplier cost analysis, contract negotiation, contract performance/penalty drivers, make/buy analysis, and risk analysis/management.

SCM 590 Applied Project in Supply Chain Management (3 credits)

In this course students will manage a project from design, product development, integrated logistics support, material management and optimizing value. Emphasis is placed on contract management, procurement systems, introduction of new systems to the supply chain, managing configurations and data for effective project management, managing change, including new technology, life cycle, and quality improvement.

Taxation**BUS 620 Federal Income Taxation (3 credits)**

This is the basic course that deals with the fundamental principles, concepts, and rules of federal income taxation, with primary emphasis on taxation of individuals. Students will deal with the concepts of gross income and the tax based thereon.

BUS 621 Tax Practice and Procedure (3 credits)

Deals with organization and functions of the Internal Revenue Service, the role and regulation of the tax practitioner and the weight and reliance that should be placed upon each of the sources of tax law. Topics include ethical responsibilities, requests for ruling, deficiencies and assessments of tax, offers

in compromise, liens, closing agreements, transferee liability, claims for refund, jeopardy assessments, statutes of limitations, and the Freedom of Information and Privacy Acts and tax cases.

BUS 622 Tax Research Methods (3 credits)

Deals with methods of intensive tax law research. Students use materials in the library, including statutes, congressional committee reports, treaties, textbooks, Department of Treasury publications, and loose-leaf services. Time is devoted to the development of writing skills as well as the careful systematic analysis of specific tax problems.

BUS 623 Tax Accounting (3 credits)

Deals with the major differences between financial and tax accounting. Students face problems that include prepaid income, permissible accounting methods, long-term contracts, tax benefit rules, inventory identification and valuation, allowable depreciation methods, bad debt write-offs, and indirect methods of computing income. Other matters like the mitigation of the effect of the statute of limitations are also considered.

BUS 650 Estate and Gift Taxation and Planning (3 credits)

Deals with federal estate and gift tax statutes, regulations, rulings and leading cases, and responsibilities of executors, administrators, and trustees. Students will have the opportunity to develop estate plans utilizing living and testamentary trusts, wills, jointly owned property, life insurance, inter vivos gifts, and the marital deduction. Problem areas discussed include the valuation and disposition of closely-held businesses, separation and divorce, and other family arrangements.

BUS 651 Taxation of Corporation and Shareholders (3 credits)

Deals with the tax treatment of the events in the life of a corporation, with emphasis upon problems at both the corporate and shareholder level. Topics include such matters as the tax considerations in the formation of the corporation, dividend distribution, stock redemptions, complete and partial liquidation, and the taxation of corporate income.

BUS 652 Taxation of Partners, Partnerships, and S Corporations (3 credits)

Deals with Subchapters S and K of the Internal Revenue Code and the complex aspects of partnership formation, operation, reorganization, and liquidation. Topics include the sale of a partnership interest by a partner, current distributions, distributions in liquidation of a partner's interest, retirement of partners, death of partners, limited partnerships, and S corporations.

BUS 680 Taxation of Real Estate Transactions (3 credits)

Deals with the federal income tax provisions affecting real estate, including like kind exchanges, sale of investment property, dealer status, real estate foreclosures, etc. State and local aspects are also considered.

BUS 681 Pension, Profit Sharing, and Deferred Compensation (3 credits)

Deals with the types of deferred compensation plans offered by employers and the qualification and operating requirements of pension, profit sharing, and other deferred compensation plans.

BUS 682 International Taxation (3 credits)

Deals with the United States jurisdiction to tax on the basis of nationality, source of income, and other recognized contacts. Topics covered include taxation of foreign source income, treatment of U.S. citizens, and resident and non-resident alien individuals and corporations, the concept of income which is effectively connected with U.S. business, taxation of domestic entities doing business abroad, controlled foreign corporations and Subpart F foreign tax credits, inter-company pricing, and allocation and apportionment of domestic expense. Special purpose corporations such as Foreign Sales Corporations are also included. Topics are covered with reference to international tax treaties and court decisions, as well as the code and regulations.

BUS 683 Multi-state Taxation (3 credits)

Covers state taxation of multi-state and multi-national business enterprises engaged in interstate commerce. Also reviews the constitutionality of state taxation under the Due Process and Commerce Clauses including significant landmark decisions of the Supreme Court of the United States. Subjects include state income, franchise, capital stock, sales and use taxes. Discusses issues regarding the allocation and apportionment of income among the states and the nexus rules permitting the states to tax interstate commerce. Time is devoted to the development of knowledge necessary to administer the state tax affairs of a multi-state or multi-national company.

BUS 684 Advanced Corporate Taxation (3 credits)

Deals with tax problems affecting businesses, including tax-free reorganizations and consolidated tax returns. Actual and hypothetical fact patterns are used by students to solve problems and to plan the best method to structure transactions. Prerequisite: BUS 651.

BUS 694 Special Topics (1-3 credits)

Course offered to supplement regular course offerings and to provide students the opportunity to explore subject areas of unique interest. Offered on a one-time or irregular basis.