

# Department of Business Administration

## DEGREE PROGRAMS

**Accounting (MS)**

**Business Administration in Accounting (MBA)**

**Business Administration (MBA)**

**Professional Business Administration (PMBA)**

**Management and Leadership (MML)**

**Supply Chain Management (MS)**

## CERTIFICATES

**Management and Leadership**

**Project Management**

**Supply Chain Management**

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

- Master of Science (MS) in Accounting
- Master of Business Administration in Accounting (ACT MBA)
- Master of Business Administration (MBA)
- Professional Master of Business Administration (PMBA)
- Master of Management and Leadership (MML)
- Master of Science (MS) in Supply Chain Management

Fontbonne University is accredited by the Higher Learning Commission of the North Central Association of Colleges and Schools. The Eckelkamp College of Global Business and Professional Studies has earned accreditation from the Accreditation Council for Business Schools and Programs (ACBSP) for: Master of Business Administration; Professional Master of Business Administration; Master of Management and Leadership; Master of Science in Accounting; Master of Science in Supply Chain Management. Our remaining programs are currently accredited by the Higher Learning Commission.

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

Management and Leadership

Project Management

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)

### DEGREE IN ACCOUNTING

The Master of Science degree in Accounting is for individuals who have a non-accounting undergraduate 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 Examination to become a Certified Public Accountant. This program is offered in a dual-track format with evening courses, which allows students to work full time while pursuing a graduate degree.

## 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 minimum 2.75 undergraduate GPA on a 4.0 scale with a GMAT test within the previous five years, with a total score of 475 or higher. This requirement may be waived if either of the following conditions is met:
  - Completed an undergraduate degree from an AACSB or ACBSP accredited program within the previous five years with a cumulative GPA of at least 3.3.
  - Completed a graduate degree in a field requiring significant analytical or quantitative work, such as business, economics, engineering, statistics, computer science or law with a cumulative GPA of at least 3.0.
2. A self-statement (300-500 words) detailing the importance of obtaining a graduate degree in accounting from Fontbonne University. This will be reviewed by the business admission council, program director and/or chair prior to admittance.
3. Evidence of English language proficiency which is necessary for those whose native language is not English. Applicants must submit scores from TOEFL or IELTS exams (or Fontbonne University approved equivalent). A TOEFL of 71 IBT or IELTS 6.0 required.

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: 66
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 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.

## 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:

MTH 115 Introduction to Statistics  
BSA 210 Business Law  
ACT 210 Financial Accounting  
ACT 220 Managerial Accounting  
ECN 210 Macro Economics  
ECN 220 Micro Economics  
FIN 310 Business Finance

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.

## Required Courses

BSA 500 Business Components Assessment (0 credit)  
ACT 510 Financial Accounting and Reporting I (3 credits)  
ACT 520 Financial Accounting and Reporting II (3 credits)  
ACT 530 Financial Accounting and Reporting III (3 credits)  
ACT 540 Advanced Topics in Management Cost Accounting (3 credits)  
ACT 550 Federal Income Taxation for Individuals (3 credits)  
ACT 555 Federal Income Taxation for Business Enterprises (3 credits)  
ACT 560 Auditing (3 credits)  
ACT 570 Accounting Information Systems (3 credits)  
ACT 600 Advanced Accounting Theory (3 credits)  
ACT 630 Accounting and Business Strategy – Research and Decisions (3 credits)

# MASTER OF BUSINESS ADMINISTRATION IN ACCOUNTING DEGREE

The Master of Business Administration in Accounting degree program is designed for those with an undergraduate degree in Accounting who wish to pursue a graduate degree to fulfill the CPA examination requirements to become a Certified Public Accountant. Upon completion of this 30-hour program and, the individual will have the 150 total college hours and 33 accounting hours required to take the Missouri CPA examination.

This program is designed to be completed in one year, and is offered in evening and online courses, which allows students to work full-time while pursuing a graduate degree.

## 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. Students must have completed a B.S. in Accounting or equivalent.
2. A minimum 2.75 undergraduate GPA on a 4.0 scale with a GMAT test within the previous five years, with a total score of 475 or higher. This requirement may be waived if either of the following conditions is met:
  - Completed an undergraduate degree from an AACSB or ACBSP accredited program within the previous five years with a cumulative GPA of at least 3.3.
  - Completed a graduate degree in a field requiring significant analytical or quantitative work, such as business, economics, engineering, statistics, computer science or law with a cumulative GPA of at least 3.0.
3. A self-statement of 300-500 words detailing the importance of obtaining a graduate degree in accounting from Fontbonne University.
4. Evidence of English language proficiency which is necessary for those whose native language is not English. Applicants must submit scores from TOEFL or IELTS exams (or Fontbonne University approved equivalent). A TOEFL of 71 IBT or IELTS 6.0 required.

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. Maximum credit hour requirement for Accounting Master of Business Administration degree in Accounting: 30
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 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.

## Required Courses

Business Core:

BSA 500 Business Components Assessment (0 credit)  
ECN 515 Managerial Economics (3 credits)  
MKT 520 Seminar in Marketing Management (3 credits)  
MGT 530 Operations Management (3 credits)  
BSA 540 The Global Business Environment (3 credits)  
BSA 660 Seminar in Administrative Policy and Strategic Planning (3 credits)

Accounting Core:

ACT 555 Federal Income Taxation for Business Enterprises (3 credits)  
ACT 557 Estate and Gift Taxation (3 credits)  
ACT 605 Government and Nonprofit Accounting (3 credits)  
ACT 610 Fraud Examination (3 credits)  
ACT 620 Advanced Auditing Theory – Dissecting Financial Statements (3 credits)

# MASTER OF BUSINESS ADMINISTRATION (MBA) DEGREE

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. The courses in this degree are offered in face-to-face and online formats.

## 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 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 self-statement of 300-500 words that the business admissions council, program director and/or chair will read and review prior to admittance.
4. A minimum grade point average of 2.5 on a 4.0 scale.

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.

## 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:

MTH 115 Introduction to Statistics or equivalent  
Economics  
Financial Accounting

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.

## Required Courses:

BSA 500 Business Components Assessment (0 credit)  
FIN 510 Financial Management (3 credits)  
ECN 515 Managerial Economics (3 credits)  
MKT 520 Seminar in Marketing Management (3 credits)  
MGT 530 Operations Management (3 credits)  
ACT 535 Managerial Accounting (3 credits)  
BSA 540 The Global Business Environment (3 credits)  
BSA 550 The Social and Legal Environment of Business (3 credits)  
BSA 660 Seminar in Administrative Policy and Strategic Planning (3 credits)

Four courses of elective courses (12 credits)

Concentrations for the Master of Business Administration include Accounting, Management and Leadership, Nonprofit Management, Project Management and Supply Chain Management. See detailed information regarding concentrations in the Concentration section.

# PROFESSIONAL MASTER OF BUSINESS ADMINISTRATION (PMBA) DEGREE

The new one-year, weekend Professional Master of Business Administration program at Fontbonne University is designed for busy professionals looking to enhance their expertise and opportunities for career advancement. While working with their peers, students will focus on the identification, analysis and solution of complex management problems. All Fontbonne faculty members have professional experience in and out of the classroom relevant to student learning. As leaders looking for relevant, real-world knowledge, students will interact with a variety of professionals currently in industry through our unique professional development seminar designed to expand application of topics being taught in the classroom. The courses in this degree are offered in face-to-face format.

## 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 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
3. A minimum grade point average of 2.5 on a 4.0 scale.
4. Students are required to have 3 years of cumulative professional work experience to apply for program.

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.
4. Business faculty admission council will review all applications.

## 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:

MTH 115 Introduction to Statistics or equivalent  
Economics  
Financial Accounting

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.

## Required Courses

BSA 500 Business Components Assessment (0 credit)  
FIN 510 Financial Management (3 credits)  
ECN 515 Managerial Economics (3 credits)  
MKT 520 Seminar in Marketing Management (3 credits)  
MGT 515 Project Management (3 credits)  
MGT 525 Organizational Behavior and Human Resource Management (3 credits)  
MGT 530 Operations Management (3 credits)  
ACT 535 Managerial Accounting (3 credits)  
BSA 540 The Global Business Environment (3 credits)  
BSA 550 The Social and Legal Environment of Business (3 credits)  
BSA 600 Current Business Seminar (5 credits)  
BSA 650 Graduate Business Assessment (1 credit)  
BSA 660 Seminar in Administrative Policy and Strategic Planning (3 credits)

# MASTER OF MANAGEMENT & LEADERSHIP (MML) DEGREE

The Master of Management and Leadership 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. The courses in this program are offered in online and face-to-face formats.

## 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 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
- 3) A self-statement of 300-500 words that the business admissions council, program director and/or chair will read and review prior to admittance.
- 4) A minimum grade point average of 2.5 on a 4.0 scale.

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.

## Required Courses

- BSA 500 Business Components Assessment (0 credit)
- MGT 504 Economics and Finance for Non-Financial Managers (3 credits)
- MGT 507 Budgeting and Accounting for Managers (3 credits)
- MGT 515 Project Management (3 credits)
- MGT 518 Business Policy and Strategic Planning (3 credits)
- MGT 525 Organizational Behavior and Human Resource Management (3 credits)
- MGT 535 Organizational Development & Change (3 credits)
- MGT 540 Organizational Psychology and Behavior (3 credits)
- MGT 545 Leadership Development & Coaching in Organizations (3 credits)
- BSA 550 The Social and Legal Environment of Business (3 credits)
- SCM 570 Lean Principles of Supply Chain (3 credits)
- BSA 650 Graduate Business Assessment (1 credit)

Concentrations for the Master of Management and Leadership include Accounting, Apparel Studies, Multidisciplinary Health Communication Studies, Nonprofit Management, and Supply Chain Management. See detailed information regarding concentrations in the Concentration section.

# MASTER OF SCIENCE (MS) IN SUPPLY CHAIN MANAGEMENT

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. The courses in this program are offered in the online format.

## 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 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
3. A minimum grade point average of 2.5 on a 4.0 scale.
4. A self-statement of 300-500 words that the business

admissions council, program director and/or chair will read and review prior to admittance.

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.

Students must be proficient in Word and Excel, or an equivalent program.

## Required Courses

BSA 500 Business Components Assessment (0 credit)  
MGT 530 Operations Management (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 Strategic Procurement (3 credits)  
SCM 590 Applied Concepts in Supply Chain (3 credits)

Three courses of electives (9 credits)

Concentrations for the Master of Science in Supply Chain Management include Accounting, Apparel Studies, Management and Leadership, and Nonprofit Management. See detailed information regarding concentrations in the Concentration section.

## CERTIFICATES

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

### MANAGEMENT AND LEADERSHIP

#### Required Courses

MGT 507 Budgeting and Accounting for Managers (3 credits)  
MGT 535 Organizational Development & Change (3 credits)  
MGT 540 Organizational Psychology and Behavior (3 credits)

#### Elective Courses (9 credits)

BSA 540 The Global Business Environment  
BSA 550 The Social and Legal Environment of Business  
BSA 560 Ethical Responsibility in Business  
MKT 520 Seminar in Marketing Management  
MGT 504 Economics and Finance for Non-Financial Managers  
MGT 510 Management of Information Technology  
MGT 515 Project Management  
MGT 517 Managing for Quality and Excellence  
MGT 525 Organizational Behavior and Human Resource Management  
MGT 545 Leadership Development & Coaching in Organizations  
SCM 540 Supply Chain Management  
SCM 550 Materials Management  
SCM 560 Logistics in the Supply Chain  
SCM 570 Lean Principles in the Supply Chain  
NPM 510 Marketing and Communication for Nonprofits  
NPM 520 Resource Development for Nonprofits  
NPM 530 Revenue Streams for Nonprofits  
NPM 540 The Legal Environment of Nonprofit Organizations

### PROJECT MANAGEMENT

MGT 515 Project Management (3 credits)  
MPM 520 Project Leadership and Team Building (3 credits)  
MPM 530 Process & Methodology (3 credits)  
MPM 540 Project Cost and Schedule Control (3 credits)  
MPM 550 Project Risk Management (3 credits)  
MPM 650 Project Simulation (3 credits)

## **SUPPLY CHAIN MANAGEMENT**

Preparatory Core:

MGT 530 Operations Management (3 credits)

Required Courses (12 credits):

SCM 540 Supply Chain Management (3 credits)

SCM 550 Materials Management (3 credits)

SCM 560 Logistics in the Supply Chain (3 credits)

BSA 660 Seminar in Administrative Policy and Strategic Planning (3 credits)

Elective Courses (6 credits):

SCM 570 Lean Principles in the Supply Chain

SCM 580 Strategic Procurement

MPM 530 Process and Methodology

## **CONCENTRATIONS**

### **Accounting**

ACT 510 Financial Accounting & Reporting I (3 credits)

ACT 520 Financial Accounting & Reporting II  
(3 credits)

ACT 540 Advanced Topics in Management Cost Accounting (3 credits)

ACT 550 Federal Income Taxation for Individuals  
(3 credits)

ACT 560 Auditing (3 credits)

### **Management and Leadership**

MGT 515 Project Management (3 credits)

MGT 518 Business Policy and Strategic Planning  
(3 credits)

MGT 525 Organizational Behavior and Human Resource Management (3 credits)

MGT 535 Organizational Development & Change  
(3 credits)

MGT 540 Organizational Psychology and Behavior  
(3 credits)

## **Multidisciplinary Health Communication Studies**

FCS 541 Applied Health Behavior to Enhance Health Outcomes (3 credits)

FCS 542 Interpreting and Translating Science for Consumers (3 credits)

FCS 543 Contemporary Applications for Health Communication (3 credits)

Choose one course from the following (3 credits):

FCS 544 Ethical Implications for Health Communication

FCS 545 Cultural Competence in Health Communication

FCS 554 Critical Readings in FCS

FCS 589 Practicum in FCS

FCS 590 Independent Study

### **Nonprofit Management**

NPM 540 The Legal Environment of Nonprofit Management (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)

Elective Course (3 credits):

NPM 520 Resource Development for Nonprofits

NPM 530 Revenue Streams for Nonprofits

### **Project Management**

MGT 515 Project Management (3 credits)

MPM 520 Project Leadership and Team Building  
(3 credits)

MPM 530 Process & Methodology (3 credits)

MPM 540 Project Cost and Schedule Control (3 credits)

MPM 550 Project Risk Management (3 credits)

MPM 650 Project Simulation (3 credits)

### **Supply Chain Management**

SCM 540 Supply Chain Management (3 credits)

SCM 550 Materials Management (3 credits)

SCM 560 Logistics in the Supply Chain (3 credits)

Elective Course (3 credits):

SCM 570 Lean Principles in the Supply Chain

SCM 580 Strategic Procurement

MPM 530 Process and Methodology



## COURSES

### ACCOUNTING COURSES (GRADUATE)

#### **ACT 500 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. SP

#### **ACT 510 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. FA

#### **ACT 520 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. FA

#### **ACT 530 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. SP

#### **ACT 535 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. FA, SP, SU

#### **ACT 540 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. SP

#### **ACT 550 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. FA

#### **ACT 555 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. FA

#### **ACT 557 Estate and Gift Taxation (3 credits)**

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

#### **ACT 560 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: ACT 530. SP

#### **ACT 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. Prerequisite: ACT 520. SP, SU

#### **ACT 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. SP

#### **ACT 600 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: ACT 530. Offered on an as-needed basis.

**ACT 605 Government and Nonprofit Accounting (3 credits)**

A study of generally accepted accounting principles relating to governmental and nonprofit organization, including the elements of fund accounting, the use of modified accrual basis accounting, and the preparation of financial statements.

**ACT 610 Fraud Examination (3 credits)**

The course will cover all of the major methods employees use to commit occupational fraud. Students will learn how and why occupational fraud is committed, how fraudulent conduct can be deterred, and how allegations of fraud should be investigated and resolved. Prerequisite: ACT 560 or ACT 410. FA

**ACT 620 Advanced Auditing Theory - Dissecting Financial Statements (3 credits)**

This course will teach students how to review, detect, and investigate possible financial statement fraud utilizing knowledge learned in the Auditing and Fraud Examination courses. Prerequisite: ACT 610. SP

**ACT 630 Accounting and Business Strategy - Research and Decisions (3 credits)**

This accounting capstone course sharpens analytical skills while building upon basic finance and Microsoft Excel knowledge, so students leave with the solid finance knowledge that business professionals need for success. Today's most important corporate finance topics, including financial forecasting, break-even and leverage analysis, the cost of capital, capital budgeting, cash budgeting, equities, and debt will be addressed. Excel tables, pivot tables, and other areas that have become increasingly important to today's employers will be covered. Prerequisite: ACT 520; ACT 560; ACT 580. FA, SP

**ACT 640 Accounting Internship (3 credits)**

A supervised experiential-learning course that requires the student to apply the theoretical and practical knowledge obtained in their coursework to an actual work environment. This course will require the student to think critically about the application of accounting theories and practices to the workplace. The student is responsible for obtaining the internship, and the instructor must approve the position before registration. This course will include, among other assignments, a comprehensive term paper and a formal presentation. The employer-supervisor will be responsible for submitting a formal evaluation of the student's performance at the completion of the semester. The student must be employed a minimum of 150 clock

hours during the semester in which he/she is registered for this course. Prerequisite: ACT 620. Offered on an as-needed basis.

**ACT 650 Accounting Special Topics (1-3 credits)**

Offered on an as-needed basis.

**ACT 660 Research and Technical Writing in Accounting (3 credits)**

This course will develop the necessary skills for effective research, analysis, and communication related to professional accounting matters. Prerequisites: ACT 520; ACT 550; ACT 555; ACT 560. FA

**BUSINESS ADMINISTRATION COURSES (GRADUATE)**

**BSA 500 Business Components Assessment (0 credits)**

This assessment, taken during the student's first term/semester, measures students' knowledge of business common professional components upon entering their program. Graduation requirement. FA, SP, SU

**BSA 520 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. Offered on an as-needed basis.

**BSA 540 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. FA, SP

**BSA 550 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. FA, SU

**BSA 560 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. FA, SP, SU

**BSA 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.

**BSA 600 Current Business Seminar (1 credit)**

This course allows students the opportunity to have an in-depth study in current business topics in the areas of marketing, accounting, finance, and management. The seminar courses will incorporate pragmatic application and enhance the curriculum. Repeatable up to 5 time for a total of 5 credit hours. FA, SP, SU

**BSA 620 Applied Business Research Project (3 credits)**

A supervised experiential-learning project that requires the student to apply the theoretical and practical knowledge obtained in their graduate coursework to an actual work environment. This course will require the student to think critically about the application of graduate business theories and practices to the workplace. The student will be required to identify the specific business theories and practices being utilized in their setting and analyze their application, including their appropriateness and effectiveness. This course will include, among other assignments, a comprehensive term paper and a formal presentation. The employer- supervisor will be responsible for submitting a formal evaluation of the student's performance at the completion of the semester. The student must clock a minimum of 150 hours and a maximum of 320 hours in the actual work environment and during the semester in which he/she is registered for this course. Permission of the instructor is required. Students may repeat this course three times for a total of nine credit hours. Offered on an as-needed basis.

**BSA 650 Graduate Business Assessment (1 credit)**

The Graduate Business Assessment is a course that provides evidence of academic accomplishments, skills, and successful achievement of learning outcomes for the graduate business program. Students will be required to assemble a portfolio of program assignments, which demonstrate competencies in the program learning outcomes. Additionally, students will complete the outgoing business components assessment exam. Prerequisite: 30 credit hours. FA, SP, SU

**BSA 660 Seminar in Administrative Policy and Strategic Planning (3 credits)**

This course utilizes case studies to analysis of strategies, policies, and practices of domestic and global organizations as well as the environment within which each operates. Students will be required to demonstrate the management skills necessary to analyze information, data, and corporate scenarios to develop policy and strategic proposals for operating an organization in a competitive and changing environment. This will include student performance to develop and propose implantation plans and control metrics to affect such functions as marketing, human resources, production, finance, accounting, sustainability, ethics, quality, lean practices, and operations for a targeted customer segment. Students are expected to interact effectively in a professional manner and on a personal level in a team environment. Multiple assessments covering various business disciplines will be administered. Graduate level presentation and written skills will be required in all coursework performed. FA, SP, SU

**ECN 515 Managerial Economics (3 credits)**

An examination of managerial decision-making. Topics include: empirical supply, demand, and elasticity estimation. How various market structures affect business decisions and an overview of quantitative forecasting. FA, SU

**FIN 510 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. FA, SP

**MKT 520 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. FA, SP

**MANAGEMENT AND LEADERSHIP COURSES (GRADUATE)****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. FA, SP

### **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. FA, SP

### **MGT 504 Economics and Finance for Non-Financial Managers (3 credits)**

An overview of the basic principles and language of economics and finance, focusing on the use and application of economic and financial data for planning, control, and decision making. Topics include the business cycle, interest rates, inflation, risk analysis, and use of financial ratios. Prerequisite: MGT 507. FA

### **MGT 507 Budgeting and Accounting for Managers (3 credits)**

This course examines the relationship of the accounting and budgeting processes to the organization's strategic plan and goals, and emphasizes the use of an organization's accounting information for decision-making. It includes an overview of the basic principles and language of accounting, budgeting process, various analytical techniques used to prepare and evaluate budgets, and ethical considerations in accounting and budgeting. Throughout the course, a managerial viewpoint is stressed. FA

### **MGT 510 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. Offered on an as-needed basis.

### **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. SP

### **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. SP

### **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. SP

### **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. FA

### **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. Prerequisite: 24 hours including MGT512 must be completed in the major, and student must receive Advisor's approval. SP

### **MGT 525 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. FA, SP

### **MGT 530 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. FA, SP, SU

### **MGT 535 Organizational Development and Change (3 credits)**

This course will focus on the theory and methods of organizational development and change. Topics will include an examination of interpersonal, team, and organizational interventions. Emphasis will be on the study and application of the planned change model to improve an organization's performance while also improving the interests and needs of all organizational members. Students will review case studies and propose plans, policy, and implementation processes within the framework of organizational development. FA

### **MGT 540 Organizational Psychology & Behavior (3 credits)**

This course will focus on the theories and applications of individual, group, and organizational processes which shape the dynamics of an organization. Topics include attitudes, job satisfaction, multicultural characteristics, perceptions, individual decision making, motivation, group and team dynamics, leadership, organizational culture, organizational change, stress management, and human resource management will be emphasized. Students will review case studies and propose plans, policy, and implementation processes within the framework of organizational psychology and behavior. SP

### **MGT 545 Leadership Development & Coaching in Organizations (3 credits)**

This course will focus on the application of multiple techniques to develop and strengthen the leadership skill sets necessary to lead and sustain a successful organization. These will include the practices of coaching and mentoring in today's multicultural environments with an emphasis on succession planning and optimal human resources utilization. All levels of the organization will be addressed as students will review case studies and propose plans, policy, and implementation processes within the framework of leadership development and coaching. SP

## **NONPROFIT MANAGEMENT COURSES (GRADUATE)**

### **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. Offered on an as-needed basis.

### **NPM 515 Financial Management of Nonprofit Organizations (3 credits)**

This course provides the basic financial planning and management skills necessary in today's nonprofit organizations. Fund accounting, capital and operations

budgeting, cash-flow analysis, expenditure control, long-range financial planning, audits, grants, and contracts will be explored. Students will apply theories and concepts presented in the course to the development of budget and financial projects relevant to nonprofit organizations. Offered on an as-needed basis.

### **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 including grant writing. Students will acquire the skills necessary to assess agency fundraising readiness and develop and implement a plan to support the organization's mission. Students will also acquire the skills to compose and submit a good proposal. Prerequisite: NPM 515 or ACT 210. Offered on an as-needed basis.

### **NPM 530 Revenue Streams for Nonprofits (3 credits)**

This course will introduce students to diverse nonprofit revenue options that can sustain an organization's resource and 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.

Prerequisite: NPM 515 or ACT 210. Offered on an as-needed basis.

### **NPM 540 The Legal Environment of Nonprofit Organizations (3 credits)**

This course will examine statutory and other regulatory issues impacting the formation and operation of nonprofit organizations. This course will also examine other legal issues arising from the organization's day to day operations that can impact a board of trustees, officers, employees and volunteers. Offered on an as-needed basis.

### **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. Offered on an as-needed basis.

### **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.

Prerequisite: NPM 515 or ACT 210. Offered on an as-needed basis.

**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. Prerequisite: NPM 515. Offered on an as-needed basis.

**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. Prerequisite: NPM 515, 24 hours must be completed in the major and student must receive Advisor's approval. Offered on an as-needed basis.

**PROJECT MANAGEMENT COURSES (GRADUATE)****MPM 520 Project Leadership and Team Building (3 credits)**

This course is designed to emphasize leadership, communication, team organization, managing conflict, and other human relations activities that influence the success of the project. Students will examine leadership skills and explore personal leadership styles. SP

**MPM 530 Process and Methodology (3 credits)**

Course will provide a platform for discussion, analysis, and application of contemporary process methodologies in project management. SU

**MPM 540 Project Cost and Schedule Control (3 credits)**

This course will focus on the techniques of setting project requirements and tasks, work breakdown structure, estimating & scheduling, base lining, management, earned-value, forecasting, and budgeting. The focus is on managing time and cost. FA

**MPM 550 Project Risk Management (3 credits)**

This course will explore the foundations of risk management. The student will examine the identification of risk, quantification of risk, and response development. This course will concentrate on both qualitative and quantitative approaches to risk management. FA

**MPM 650 Project Simulations (3 credits)**

This course is a comprehensive synthesis of the prior courses. Projects will be used to measure the student's

master of the knowledge, skills, and techniques of successful project management. Prerequisites: MGT 515; MPM 540 or equivalent; MPM 550. SP

**SUPPLY CHAIN MANAGEMENT COURSES (GRADUATE)****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. FA, SU

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

**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. SP

**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. FA

**SCM 580 Strategic Procurement (3 credits)**

This course focuses on the best in class practices for acquisitions and procurement management. The course

will cover topics including the contracting process, pricing, negotiations, and global sourcing. SP

**SCM 590 Applied Concepts in Supply Chain Management (3 credits)**

This course is designed to utilize strategic application of supply chain management concepts and knowledge obtained in the program. Course emphasis is placed on the foundation of supply chain management principles, demand planning, procurement, manufacturing and service operations, logistics and transportation, inventory management, warehouse management, order fulfillment, customer relationship management, and quality improvement. Prerequisite: 21 hours must be completed in the major including SCM 540, SCM 550, SCM 560 and SCM 570 and student must receive Advisor's approval.