

CAMERON SCHOOL OF BUSINESS

MASTER OF BUSINESS ADMINISTRATION

The Cameron School of Business offers two programs (Option 1: Professional Part-time MBA program and Option 2: International MBA program) of study leading to a Master of Business Administration degree for qualified holders of a bachelor's degree from a regionally accredited college or university. The overall objective of both programs is the development of the broadly educated professional manager who is prepared to meet the demands of the changing needs in the global environment.

Specific Objectives

- Both programs use integrated learning methodology that parallels business practice for: preparation in the core functions of business include accountancy, economics, finance, marketing, business regulation and legal environment, information systems, organizational behavior, and production and operations management.
- Development of certain analytical and quantitative skills applicable to effective business decision-making.
- Formation of thought about current and future challenges facing business leaders with emphasis on communications, teamwork, organizational change, information technology, total quality, the international dimension of business, technological innovation, social responsibility and ethics.

Admission Requirements

Option 1: Professional Part-time MBA:

Applicants seeking admission to the graduate program in business administration are required to submit the following to the Graduate School:

1. An application for graduate admission.
2. Official transcripts of all college work (undergraduate and graduate).
3. Official scores on the Graduate Management Admission Test (GMAT).
4. Three recommendations including one from an employer or supervisor who can comment on the applicant's work experience and potential for successful completion of a master's program.
5. Applicant's resume.

A strong overall academic average based on upper division grade point average (last sixty credit hours), the GMAT score and at least one year of appropriate full-time work experience are minimum requirements for consideration for graduate admission. However, admission decisions are based upon several factors, and if other indicators of success are evident, individuals who fall below the established criteria in one of the areas may be considered for admission. Applicants may also be selected for interviews by the admissions committee. Deadline for receipt of applications is March 1.

Option 2: International MBA:

(International Business School Alliance Partner Schools (IBSA): Hochschule Bremen, University of Hertfordshire (London), Universitat de Valencia, Euromed Marseille, and Institute of Business Studies (Moscow))

Applicants seeking admission to the graduate program in business administration are required to submit the following to the Graduate School:

1. An application for graduate admission.
2. Official transcripts of all college work (undergraduate and graduate) showing completion of an undergraduate degree in business and/or economics.
3. Official scores on the Graduate Management Admission Test (GMAT) or Graduate Record Examination (GRE).
4. TOEFL: 550 points – paper test; 217 points – computerized test or IELTS minimum score of 6.5.
5. Three recommendations including one from an employer or supervisor who can comment on the applicant's work experience and potential for successful completion of a master's program. Professional work experience is preferred.
6. Applicant's resume.
7. International applicants must complete international student forms and provide proof of financial support.

A strong overall academic average based on upper division grade point average (last sixty credit hours) the GMAT or GRE score are minimum requirements for consideration for graduate admission. However, admission decisions are based upon several factors, and if other indicators of success are evident, individuals who fall below the established criteria in one of the areas may be considered for admission. Applicants may also be selected for interview by the admissions committee. Deadline for receipt of applications is June 1. International applicants are encouraged to apply by May 1.

Degree Requirements

Option 1: Professional Part-time MBA:

1. Forty-eight semester credit hours of approved graduate credit must be satisfactorily completed for the degree. Classes begin in Summer Session I and continue throughout the year (with appropriate breaks) until completion 24 months later. Students withdrawing from the program may not re-enter until the same time one year later.
2. The student must satisfy a minimal mathematics requirement in calculus. This requirement may be satisfied by completing MAT 151, its equivalent, or by passing the Advanced Placement Test (AP) in calculus. This must be completed prior to the first fall semester enrollment.
3. Each student --must successfully complete an extensive written case analysis in MBA 556 and successfully pass an oral competency requirement through their presentation in MBA 557.
4. Each student must complete the approved course of study within five years of the date of first registration for graduate study.

Option 2: International MBA:

1. Thirty-six semester credit hours of approved graduate credit must be satisfactorily completed for the degree. Classes begin in Fall Semester at any IMBA partner school for core courses, continue in the Spring for specialization courses and culminate in the summer with the completion of a thesis or extensive case study. Program length is 12 months.
2. The student must complete one semester, core or specialization, at UNCW. The other semester must be completed at non-USA IBSA partner school (see listing above).
3. Each student must successfully complete a thesis or extensive written case analysis and must successfully pass an oral competency requirement in defending their thesis or case in IMB 599.
4. Each student must complete the approved course of study within five years of the date of first registration for graduate study.

Grading Policies

During the first 15 months of the Option 1: Professional Part-time MBA program, the Learning Alliance Project work will count as 10% of your grade in applicable courses. Otherwise, Graduate School grading policies are adhered to.

Other Policies

All other policies adhered to by the Graduate School are withstanding in both MBA programs.

Course Requirements for the Master of Business Administration Degree

Option 1: Professional Part-time MBA:

All MBA students in Option 1: Professional Part-time MBA, regardless of undergraduate background, will be required to take the following program in the lockstep sequence:

A. Core Requirements (20 semester hours)

The following courses comprise the core of knowledge essential to an understanding of modern business and managerial practice

MBA 505 Financial Accounting	(2)
MBA 510 Statistical Methods for Business	(2)
MBA 511 Quantitative Methods	(2)
MBA 512 Information Systems and Technology	(2)
MBA 525 Micro Economics	(2)
MBA 535 Corporate Financial Management	(2)
MBA 540 Marketing Decision Making I	(2)
MBA 550 Managerial Effectiveness	(2)
MBA 551 Management Strategy	(2)
MBA 560 Business Law	(2)

B. Professional Competence and Integrative Applications

(22 semester hours)

In addition to the core requirements, the following courses develop depth and breadth of knowledge and provide analytical skills for practical application.

MBA 506 Managerial Accounting	(2)
MBA 513 Information Analysis and Management	(2)
MBA 526 Macro Economics	(2)

MBA 536 Investment Management	(2)
MBA 541 Marketing Decision Making II	(2)
MBA 552 Behavioral Management	(2)
MBA 553 Learning Alliance Integration	(1)
MBA 554 Industry Practicum I	(1)
MBA 555 Leading Organizational Change	(2)
MBA 556 Executive Challenge	(2)
MBA 557 Industry Practicum II	(2)
MBA 570 Operations Management	(2)

C. Electives (six semester hours)

Candidates will strengthen their knowledge and sharpen their skills in particular areas by taking three courses from the elective areas: accountancy, economics, management, marketing, finance, operations management, information systems, and international business.

Option 2: International MBA:

All MBA students in Option 2: International MBA, will be required to complete the following degree components: International Core (A), Specialization (B) and Thesis (C)

A. International Core Requirements (12 semester hours): Semester One

IMB 535 International Finance	(2)
IMB 540 International Marketing Strategies	(2)
IMB 551 Global Strategic Analysis	(2)
IMB 552 Human Resource Management in the Global Environment	(2)
IMB XXX CSB Elective	(2)
IMB XXX CSB Elective	(2)

B. Finance Specialization Requirements (12 semester hours): Semester Two

IMB 531 Cases in International Finance	(1)
IMB 532 Portfolio Analysis and Management I	(2)
IMB 533 Portfolio Analysis and Management II	(2)
IMB 536 Global Macroeconomics and Financial Institutions or CSB Economics Elective	(2)
IMB 538 Financial Research Methods	(1)
IMB 539 Financial Management	(2)
IMB XXX CSB Elective Relevant to International Finance Focus	(2)

Or

IMB 595 Special Topics in International Business (to be completed at an IBSA partner school)	(12)
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C. Thesis or Extensive Written Case Analysis (12 semester hours):

IMB 599 Thesis,	(6)
IMB 594 Capstone	(6)

Note: Components International Core (A) or Specialization (B) can be completed at a IBSA Partner School. The International Core Requirements (A) are offered at all IBSA partners. Students must study in two different countries. The Specialization Requirements vary by IBSA school (see below) and each student is allowed to select their specialization:

International Business School Alliance Members

University of North Carolina Wilmington
Hochschule Bremen
University of Hertfordshire
Universitat de Valencia
Euromed Marseille
Institute of Business Studies

Member School Area of Specialization

International Finance & Investments
International Entrepreneurship
International Human Resources
International Marketing
NGO Management and Economic Development
International Management in Transition Economies
and Emerging Markets

Master of Business Administration Course Descriptions

(The following MBA courses (MBA and IMB prefixes) are open only to graduate students.)

IMB 531. Cases in International Finance (1-2) This course will focus on international financial management cases. Cases will build on topics of international monetary systems, international investment decisions, portfolio diversifications, multinational capital structure, and foreign exchange risk and management.

IMB 532. Portfolio Analysis and Management I (2) This course is designed to focus on tool and techniques of modern portfolio theory in a global context. Students will convert theory to practice through active management of a real dollar portfolio.

IMB 533. Portfolio analysis and Management II (2) This course is designed to focus on the fixed income asset class as a component of an actively managed portfolio. In addition to fixed income, the course will address alternative asset classes and the use of derivatives.

IMB 534. International Real Estate Investment (2) The course will first survey "real estate" as a bundle of rights defined differently across borders. Students will review special topics related to international real estate value. These topics will include: the mathematics of real estate investment, special tax-deferral and tax sheltering options, cross-border money transfers, offshore real estate ownership, and the expanding importance of ecotourism and sustainable development.

IMB 535. International Finance (2) A global overview of managerial and financial accounting for international financial decision-making at an advanced level. The course focuses on analysis and decision making techniques affecting global economics, multinational finance, international accounting, global harmonization, corporate governance, and global value creating management.

IMB 536. Global Macroeconomics & Financial Institutions (2) Analysis of aggregate economic economy, the effects of fiscal and monetary policies in a global environment and financial institutions in which global business firms operate. The course will measure, analyze, and interpret economic data in an open economic context.

IMB 537. Global Topics (1-4) a series of topics providing depth in functional areas such as global business and economic forecasting, financial statement analysis, global information technology, project management, and globally emerging topics.

IMB 538. Financial Research Methods (1-2) An extensive study of the research methods utilized to understand and analyze financial issues. Topics and skills covered include: 1) identification and extraction of reliable data for interest rates, equity prices, company fundamentals, and foreign currency, 2) utilization of SAS, Eventus, Bloomberg, and Microsoft Excel to perform analytics such as correlations, regressions, and event studies, and 3) presentation of research results.

IMB 539. Financial Management (1-2) This is a corporate finance course designed for international MBA students. The primary objective of this course is to provide an understanding of finance and financial management. This primary objective will be supported with examinations of relevant topics in contemporary finance. These will include an appreciation of financial terms and the interplay between the capital markets, financial managers and financial institutions. At the core of this basic understanding is knowledge of the tools used by financial managers in their decision-making. With regular reference to current issues in personal, business and international finance, these tools and terms will be introduced and examined. The course format will be a mixture of lectures, assignments and class discussion.

IMB 540. Global Marketing Strategies (2) International marketing decision making at an advanced level. The course will address marketing performance in a global context, assess differences in country environments; select and apply techniques for international market segmentation, market entry strategies, market risk analysis, and marketing plans.

IMB 551. Global Strategic Analysis (2) An intensive course in globally strategy-making and execution. The course addresses global strategic business issues and the development of winning business strategies in a global economy. The managerial tasks of strategic analysis as well as crafting, selecting, and executing strategies are discussed through lecture, discussion, and case analysis.

IMB 552. Human Resource Management in the Global Environment (2) An examination of international human resource management in the context of the global business environment and policies of organizations for the management of people. The issues of managing international human resources, the link between HR practices and organizational performance, and international legal requirements and best practices will be addressed.

IMB 571. International Business Law (2) This course develops an understanding of international legal foundations and frameworks within which a business operates, focusing on a critical analysis of business transactions, and the global legal environment in which they are conducted. Legal concepts will be related to current issues in international business relationships to assist in an understanding of risks inherent in the global forum.

IMB 594. Capstone Project (1-6) Prerequisite: Permission of MBA director. Focused study of a research topic in the practical application of financial decision making/recommendation under the guidance of one or more faculty members. Topics are selected by the student with faculty and MBA director approval. Written analysis and oral presentation of the project is required.

IMB 595. Special Topics in International Business (1-15) This course reflects the specialization topic courses taken by the International MBA (IMBA) students in one of the European partner schools. All IMBA students are required to choose a specialization area for their degree. The courses, topics and content of these specialization areas will differ for each of our partner schools. The transient courses taken abroad will be reflected in this course.

IMB 598. Internship (1-2) Academic training and practical experience through work in a private company or public agency. Faculty supervision and evaluation of all study and on-site activity. Students must secure permission of the MBA director.

IMB 599. Thesis (1-6)

MBA 505. Financial Accounting (2) An intensive course in accounting principles with special emphasis on the concepts underlying income determination, preparation and interpretation of financial statements and the managerial uses of accounting information. Topics include transaction analysis, asset valuation, and expense and revenue recognition, capital structure and tools of financial analysis.

MBA 506. Managerial Accounting (2) Interpretation and use of accounting information in planning operations, controlling activities, and making decisions. There is extensive coverage of new concepts such as strategic cost analysis, balanced scorecard, JIT systems, value-added accounting, activity-based costing, process value analysis, quality, productivity, life-cycle cost management, and target costing.

MBA 510. Statistical Methods for Business (2) A survey of statistical methods and techniques for the analysis of business data. Topics include descriptive and inferential statistical methods, statistical inference via hypothesis testing, probability theory, simple and multiple linear and nonlinear regression analysis.

MBA 511. Quantitative Methods (2) An introduction to quantitative models and methods for the solution of business problems. Topics include mathematical programming and its applications, simulation, queuing theory, decision analysis, forecasting, quality control, and project scheduling.

MBA 512. Information Systems and Technology (2) The role of information systems and technology in business. Hardware, software, and communications issues are examined. Databases, enterprise resource planning systems, and other overarching applications are analyzed. Ethical issues of privacy and piracy are discussed.

MBA 513. Information Analysis and Management (2) Strategic and tactical issues of information systems and technology are addressed as they support and lead the operations of the organization. Models of the organization and its operations are designed. Multifaceted evaluations of organizational information systems are performed.

MBA 525. Micro Economics (2) Analysis of the cost structure faced by business firms and the structure of the output and resource markets in which they operate.

MBA 526. Macro Economics (2) Analysis of aggregate economic activity, the effects of fiscal and monetary policies and the global economic environment in which business firms operate. Course will also discuss international business strategies and the impact of culture on business decisions.

MBA 533. Special Topics (1-6) A series of topics providing depth in functional areas such as new product development, technology management, investment analysis, and strategic information systems.

MBA 535. Corporate Financial Management (2) Examination of corporate decision-making process in finance. Evaluation of financial statements, capital budgeting concepts, capital structure decisions, and international financial issues for the businessperson.

MBA 536. Investment Management (2) Valuation principles for stocks, bonds, and options. Technical and fundamental analysis, market efficiency, and risk management techniques are discussed.

MBA 540. Marketing Decision Making I (2) An introduction to the principles of marketing and basic marketing methods and tools needed to make effective marketing decisions. Lectures and projects regarding new product development, customer relationship management, and other key marketing concepts will expose students to marketing principles and require them to formulate marketing tactics and strategies.

MBA 541. Marketing Decision Making II (2) Covers strategic marketing planning process with special emphasis on the analysis needed to conduct a marketing audit. Course will also address the relationship of marketing with other functional areas of the firm.

MBA 550. Managerial Effectiveness (2) Course emphasizes the development and assessment of core management skills. Topics include problem solving, conflict resolution, communication, negotiation, team building, and delegation. An experiential approach requiring a high level of student involvement is used.

MBA 551. Management Strategy (2) An intensive course emphasizing the firm's choice of strategy, scope and organization. Major theoretical paradigms will be used to evaluate a firm's strategy and the determinants of competitive advantage. Topics include: strategic direction, macro and micro environmental analysis, corporate and business level strategies and implementation issues.

MBA 552. Behavioral Management (2) An intensive look at leadership, motivation, and communication within the organization. Emphasis on analyzing attitudes and perceptions, peer evaluations, and strategic HR looking at recruiting and staffing selection.

MBA 553. Learning Alliance Integration (1) Grading: Course grade for 1 credit hour and the final presentation will satisfy the oral competency requirement of the MBA program. Each team will present to an evaluation team composed of two faculty members, an alliance executive, and a CEN/outside executive (Note: Confidentiality agreement with partner may limit outside executive involvement). Presentations will be formal and videotaped.

MBA 554. Industry Practicum I (1) Students may choose an industry sector in which they gain intensive knowledge about issues and decisions affecting that sector. Lectures, executive speakers and the initiation of a year-long practicum constitute the course. Sector examples include: manufacturing industries or service industries; i.e., financial, health care, government, retail environment, etc.

MBA 555. Leading Organizational Change (2) The study of organizational change building on concepts that managers need to effectively lead the firm in various stages of the life cycle. Topics include: boundaryless organizations, drivers of change, leading edge technology, and entrepreneurship, the human resource, handling complexity, and management of shorter cycle times. Team coordinated, this course will make use of multiple field experts and practicing executives.

MBA 556. Executive Challenge (2) Course provides a set of situations and issues that executives face as leaders of organizations. Each challenge will test the student's ability to identify the key factors, to incorporate the concepts presented in the MBA program, and to propose a course of action that will constructively address the challenge. Cases and/or simulation exercises will be incorporated to integrate business function areas.

MBA 557. Industry Practicum II (2) Students are required to develop a project that can be practiced utilizing all prior coursework and incorporating analysis begun in MBA 554.

MBA 560. Business Law (2) Examination of the constitutional, legislative, judicial, regulatory, and public policy forces exerted on the business environment. Particular focus on contracts, torts, and property law.

MBA 570. Operations Management (2) Survey of the basic concepts, theories, and techniques for the management of operating systems. Development of concepts and decision processes critical to short-run and long-range organizational decision making. Topics include product and process design, operations planning, facility location and layout, inventory management, capacity planning, and scheduling.

MBA 591. Directed Individual Study (1-3) Directed individual study with approval of the MBA Director.

BUSINESS COURSES FOR THE WATSON SCHOOL OF EDUCATION

BUS 605. Performance Management, Organizational Change/Transformational Leadership and Strategic Human Resource Management (3) This course is designed to prepare educational leaders to understand the need to evaluate organizational performances; recognize the need for organizational change and the skills necessary to manage change; review models for decision making including development of strategic plans; and understand the critical role of human resource management in maximizing organizational objectives.

BUS 624. Budget, Finance, Accounting, Project Management (3) This course is designed to prepare educational leaders to: 1) Develop strategic plans consistent with the needs of their region and relevant stakeholders, 2) develop short-term and long term budgets in alignment with their strategic plans, 3) understand financial reports in order to monitor the performance of their organization and progress towards goals and 4) review project management tools and other methods designed to manage large and small projects.

INFORMATION SYSTEMS AND OPERATIONS MANAGEMENT

OPS 572. Project Management (2-3) This course introduces the problems of managing a project with the purpose of achieving a specific objective. There will be an in-depth coverage of the operational and conceptual issues faced by modern project managers in all organizational settings. Students will learn techniques, terms and guidelines that are used to manage costs, schedules, risk, group dynamics and technical aspects throughout the life cycle of the project. Special emphasis will be on the use of current P.M. software.

MASTER OF SCIENCE IN ACCOUNTANCY

The Cameron School of Business offers a program of study leading to a Master of Science in Accountancy to qualified holders of a bachelor's degree from a regionally accredited college or university regardless of undergraduate field of study. The curriculum is flexible. Students may concentrate in functional areas such as tax/auditing or accounting information systems/auditing. The purpose of the program is to prepare graduates to assume responsible accounting and managerial positions in public accounting, private industry, management consulting, government, and not-for-profit organizations.

Specific Objectives Include:

- Develop an advanced, clearly usable level of accounting knowledge and skills.
- Develop a further understanding of the skills required for effective communication, interpersonal relations, ethical standards, leadership, logical reasoning, analysis and problem-solving.
- Continue to provide quality instruction by well-qualified and experienced faculty.

Admission Requirements

Applicants seeking admission to the graduate program in accountancy are required to submit the following to the Graduate School:

1. An application for graduate admission
2. Official transcripts of all college work (undergraduate and graduate)
3. Official scores on the Graduate Management Admission Test (GMAT). Scores more than five years old will not be accepted.
4. Three recommendations by individuals who can comment on the applicant's potential for successful completion of a master's program.
5. Applicant's resume.

Applicants should have a strong overall undergraduate academic record and have earned satisfactory scores on the GMAT. However, admission decisions are based on several factors and other indicators of success may be considered for admission.

Admission into the graduate program is conditional upon successful completion of a basic core of accounting coursework. This coursework may be completed at any regionally accredited four year college or university or may be completed in residence at UNCW. The basic core of accounting coursework includes External Financial Reporting (six hours), Accounting Information Systems (three hours), Survey of Tax (three years), Finance (three hours), Advanced Managerial Accounting (three hours) and Internal Control Systems (three hours) or Auditing (three hours). External Financial Reporting, Accounting Information Systems, Finance, and Survey of Tax may be completed in residence at UNCW in the summer before beginning the graduate program. Advanced Managerial Accounting and Internal Control Systems may be completed during the first semester in residence in the MSA program. Students who earn a grade of C in more than two of these basic core courses, or a grade below C in any of these courses, will not be permitted to continue in the MSA program.

The deadline for receipt of applications is March 1. Applicants are encouraged to apply early because admission is competitive and decisions are made on a rolling basis.

Interested applicants will be considered for a graduate assistantship which will be awarded on a competitive basis as they become available.

Degree Requirements

1. A minimum of 32 semester hours of graduate coursework approved by the MSA director is required for the Master of Science in Accountancy. This must include a required core of 23 semester hours of MSA graduate accounting and business courses.
2. Each student must complete seven semester hours of MSA graduate coursework in a specialization of either tax/auditing or accounting information systems/auditing approved by the MSA director.
3. Each student must complete two semester hours of MSA graduate electives approved by the MSA director.
4. Up to six hours of graduate study may be accepted as transfer credit from an accredited college or university. Requests for transfer credit must be approved by the MSA director and the Graduate School. A minimum of 26 semester hours of graduate study must be completed in residence.
5. Each student must successfully complete a written and oral comprehensive case analysis in the final semester of enrollment in coursework.
6. Each student must complete the approved course of study within five years of the date of first registration for graduate study.

Required Courses

All Master of Science in Accountancy majors will be required to complete the following core courses and choose one of the concentration paths.

MSA 500	Financial Accounting Research and Theory	(2)
MSA 508	Taxation and Business Decisions	(2)
MSA 505	Partnership and S Corporation	(2)
MSA 515	International Management and Strategy	(2)
MSA 516	Systems Assurance	(2)
MSA 518	Risk Based Auditing	(2)
MSA 526	Advanced Financial Accounting	(2)
MSA 527	Marketing Professional Services	(3)
MSA 528	Consolidations and Financial Topics	(2)
MSA 530	Management Decisions and Control	(2)
MSA 540	Cases in Financial and Investment Management for the Accountant	(2)

Concentration: Tax/Audit

MSA 504	Federal Tax Research	(2)
MSA 510	Tax Planning Techniques	(2)
MSA 534	Accounting Practicum: Tax/Audit	(3)

Concentration: Accounting Information Systems/Audit

MSA 522	Business Database Systems	(2)
MSA 524	Accounting Information Systems Analysis and Design	(2)
MSA 535	Accounting Practicum: Accounting Information Systems	(3)

Elective courses

Students will strengthen and broaden their skills in particular areas by taking two (2) hours of elective MSA graduate courses from either business law or non-profit accounting. Each student's elective course must be approved by the MSA director.

**GRADUATE COURSES IN THE MASTER OF SCIENCE
IN ACCOUNTANCY PROGRAM**

MSA 500. Professional Accounting Research (1-3) Explores the interaction of theory, research, and application of financial accounting and auditing standards. Students will learn to use the research techniques, analytical skills, professional judgment, and communication skills needed by professional accountants to apply FASB, AICPA, PCAOB, and SEC accounting and auditing pronouncements.

MSA 503. Current Topics in Nonprofit Organization Accounting (1-3) A survey of the accounting and financial reporting practices of government and other types of nonprofit organizations, and a critical review of contemporary issues concerning changes to existing government and nonprofit accounting and financial reporting methods.

MSA 504. Federal Tax Research (1-3) Tax research techniques applicable to federal tax laws in regard to individual, corporate and partnership taxpayers. Use of traditional and computerized tax services in the solution and reporting of tax cases.

MSA 505. Partnership and S Corporation Taxation (1-3) This course studies principles of taxation applicable to partnerships and S corporations. The course emphasizes the tax consequences of organizations, operations, distributions, and liquidations for entities and their owners.

MSA 506. Estate Planning (1-3) An examination of wealth transfer taxes and income taxation of estates and trusts. The course further looks at the integration of these taxes and the planning opportunities available to minimize tax liabilities.

MSA 508. Taxation and Business Decisions (1-3) This course examines the impact of taxation on managerial decisions, policies, and procedures with respect to the organization and operation of a corporation. Topics of study may include the tax consequences of contributions, non-liquidating distributions, and income determinations for corporations and shareholders.

MSA 510. Tax Planning Techniques (1-3) This course explores opportunities for planning under federal tax law. Topics of study include business acquisitions and liquidations, consolidations, and international operations for corporations and other business entities.

MSA 512. Auditing Concepts (1-3) Study of the objectives, standards, procedures and reporting requirements associated with a public accountant's role in auditing financial statements and performing assurance engagements. Students will learn how to make client acceptance decisions, plan and conduct audits and generate appropriate report(s) in light of competitive, legal and ethical constraints.

MSA 515. International Management and Strategy (1-3) Explores how managers in firms are affected by key environment factors, such as politics, culture, economics and geography, etc. It studies strategies for resolving the differences and challenges posed by international business opportunities and competition.

MSA 516. Systems Assurance (1-3) Study of systems issues in today's technological environment with an emphasis on auditing an EDP system. Includes a study of auditor control risk; organization, documentation, hardware and software control; auditing computer programs, computer files, computer processing; and auditing third party and expert systems.

MSA 517. Human Resource Management (1-3) A survey of the relationship between management of human resources and the effective management of the firm. Topics covered include staffing, performance appraisal, compensation systems, discipline, due process, motivation, team development and effectively managing meetings.

MSA 518. Risk Based Auditing (1-3) Selected areas of auditing including analytical procedures, statistical sampling, internal control, internal auditing, auditor reports, and other attestations. Emphasis on directed readings, case studies, individual research and special reports.

MSA 520. International Accounting (1-3) A survey of international accounting topics including comparative accounting systems and practices, internal accounting standards, analyzing foreign financial statements, and transfer pricing.

MSA 521. Current Trends in Communication and Technology (1-3) Current and emerging issues in communications and technology that affect or are affected by business. Hardware and software issues concerning end-user computing are explored. Communications technology and software for accessing information beyond the organization's boundaries are stressed.

MSA 522. Business Database Systems (1-3) Major database structures are presented and discussed. The relational database structure is stressed. Conceptual foundations, such as normalization, are integral to the course. Students are required to become competent users of major database management features: report generation, development of input forms that maintain integrity, and queries.

MSA 524. Accounting Information Systems Analysis and Design (1-3) A study of concepts and techniques related to the systems development life cycle, structured systems analysis and design techniques, and rapid application development with particular focus on accounting information systems.

MSA 525. Marketing Management (1-3) Examining major factors considered in the analysis, development, and control of marketing programs. Attention is directed to decisions concerning service offerings, pricing strategy, promotional methods, and the channels of distribution. Emphasis is placed on the role marketing plays in the management and decision-making of the firm.

MSA 526. Advanced Financial Accounting (1-3) Advanced study of the principles, theory, and authoritative standards governing the preparation of financial statements. Topics include International Financial Reporting Standards, cash flow reporting, fair value accounting, and accounting for income taxes, leases, pensions and derivative financial instruments.

MSA 527. Marketing Professional Services (1-3) An in-depth exploration of the marketing of professional services, highlighting the distinctions which exist in the marketing of intangibles. In addition, the managerial implications of these distinctions and strategies available to overcome the difficulties associated with the marketing of services are examined.

MSA 528. Consolidations and Financial Topics (1-3) The study of corporate mergers and acquisitions and the related accounting issues. Topics include acquisition accounting under the purchase method and preparation of consolidated financial statements in parent/subsidiary relationships. Current merges and acquisitions are also studied. Additional financial topics are covered related to mergers.

MSA 530. Management Decisions and Control (1-3) Advanced theoretical and applied analysis of financial information systems for management planning and control. Topics include management control systems, strategic cost analysis, activity-based cost management and budgeting systems.

MSA 534. Accounting Practicum: Tax/Audit (1-3) A capstone course that examines the current issues facing the accounting profession including financial reporting, management accounting and control, information systems, and professional certification topics. The course includes a comprehensive project with a required professional presentation to faculty and business leaders.

MSA 535. Accounting Practicum: Accounting Information Systems (1-3) Prerequisite: MSA 524. A study and application of concepts related to the systems development lifecycle. The course includes a comprehensive project which will involve the analyzing, designing, and/or implementing an accounting information system for a real world client.

MSA 539. Corporate Financial Management (1-3) Examination of corporate decision-making process using cases to emphasize application of theory. Evaluation of balance sheet, income statement, cash flow statement and statement of stockholder's equity for purpose of controlling and financing growth.

MSA 540. Cases in Financial and Investment Management for the Accountant (1-3) Examination of corporate decision-making process using cases to emphasize application of theory. Evaluation of balance sheet, income statement, cash flow statement and statement of stockholder's equity for purpose of controlling and financing growth. Examination of investor decision-making process using cases to emphasize application of theory. Evaluation of pricing of various capital market instruments including derivative securities and convertible securities. Fundamentals of constructing efficient portfolios and writing investment policy statements for both individual and institutional investors.

MSA 560. Legal Environment and Business Regulation (1-3) A study of the management process and how it is influenced by the constitutional, legislative, judicial, regulatory, administrative, and social forces exerted on the business and social environment.

MSA 562. Business Law for Accountants (1-3) This course is designed for students who have not taken undergraduate Business Law courses. Topics covered will include an overview of Tort Law, Contract Law, Property Law, Business Organizations, UCC Law, Secured Transactions, Commercial Paper, and Bankruptcy.

MSA 564. Seminar in Accountant's Legal Liability (1-3) Discussion of common liability theories used against the accounting profession. Theories include: breach of contract, negligence, fraud, and securities liability under the 1933 and 1934 Securities Acts. Expert witness liability, liability to third party users of financial statements and how noncompliance of GAAP and GAAS affect liability are also covered.

MSA 566. Environmental Law (1-3) This course will examine the purposes, methodology and effects of the law as it relates to environmental issues such as water and air pollution, toxins and land use. Topics will include current affairs, common law rights and remedies, the current legislative and regulatory framework and market-based approaches.

MSA 591. Directed Individual Study (1-3) Prerequisite: Consent of the MSA director.

MSA 592. Topics in Accounting (1-3) Prerequisite: Consent of instructor. Study of topics or issues not covered in existing courses.

ADDITIONAL GRADUATE COURSES

DEPARTMENT OF ECONOMICS AND FINANCE

ECN 525. Environmental Economics (3) Application of economic principles at the graduate level to environmental problems and alternative solutions. Analysis will utilize principles such as property rights, cost benefit analysis, externalities, public goods, and non-market valuation. Issues considered include pollution and solid waste management, sustainability, damage assessment, land use change, and environmental amenity valuation.

ECN 528. Regional Economics (3) Application of economic principles at the graduate level to the understanding of municipal and regional economies. Policy topics include land use and zoning, infrastructure, growth and development incentives, transportation, housing, public amenities and the environment. Introduction to economic impact and Geographic Information System software tools used in regional economic analysis.

ECN 530. Natural Resource Economics (3) Economic principles are developed and applied to public and private decisions involving the use and allocation of natural resources. After a review of markets, the theoretical foundations for economics efficiency and optimal use of natural resources are developed and applied to policy areas such as forests, fisheries, land use, minerals, water, and global issues, with special attention given to coastal and marine resources.