

**GRADUATE COURSES****Accounting****ACCT 0051.** 0 sem. hrs.**PROFESSIONAL DEVELOPMENT LEVEL TWO**

This non-credit, web-based course provides developmental opportunities for Professional Program in Accounting (PPA) students who are working on the development of Level Two skills, which include analytical, research, ethical and professional judgment, and project management skills. Additional skills include advanced career management, skills and knowledge assessments, goal-setting, interviewing and negotiation, and preparation for the CPA exam and other certifications. Prerequisites: admission to the Professional Program in Accounting and graduate standing.

**ACCT 5312.** 3 sem. hrs.**FOUNDATIONS OF ACCOUNTING**

Theoretical and applied facets of financial and managerial accounting for business. The course includes preparation and communication of financial information as well as the uses of accounting data in planning and controlling activities of business firms and other types of organizations. Not open to students who have completed six semester hours of accounting. (This is a core course.)

**ACCT 5315.** 3 sem. hrs.**ACCOUNTING TOPICS**

A continuation of financial and managerial accounting with emphasis on applications, and analysis and interpretation of financial statements. Prerequisites: ACCT 5312 or equivalent.

**ACCT 5332.** 3 sem. hrs.**CONTROLLERSHIP**

Development and integration of budgets, variable budgets, cash budgets, capital budgets, and cost-volume-profit analysis for operational planning and financial controls. Case study orientation. Prerequisite: ACCT 5312 or equivalent.

**ACCT 5337.** 3 sem. hrs.**TAXES AND BUSINESS STRATEGY**

A framework to analyze how tax rules affect decision-making. Cases and problems, taken from historical and current developments in tax planning, develop understanding of how changes in tax rules influence the behavior of various constituents in the broad business and regulatory environment. Prerequisites: ACCT 5312 or equivalent.

**ACCT 5340.** 3 sem. hrs.**FORENSIC ACCOUNTING**

The course will cover the concepts and skills of forensic accounting investigations. The course focuses on the methods and technological tools used to detect occupational fraud. These include the steps in conducting an investigation, use of technological tools, witness and suspect interviewing techniques, investigation report writing, and expert testimony. Prerequisites: graduate standing and ACCT 3340 or ACCT 4311 or equivalent.

**ACCT 5341.** 3 sem. hrs.**ADVANCED AUDITING AND ASSURANCE SERVICES**

Advanced topics in auditing and assurance services such as: fraud auditing, operational auditing, assurance services for information technology and e-commerce, auditor ethics, legal liability, risk assessment, and audit technology issues. Prerequisites: accounting foundation courses or their equivalent.

**ACCT 5345.** 3 sem. hrs.**ETHICS FOR ACCOUNTANTS AND BUSINESS EXECUTIVES**

The course will cover ethical theory, ethical reasoning, integrity, objectivity, independence and other core values and regulatory requirements associated with the practice of professional accounting and decision making of other executives, with an emphasis on corporate governance in the post-Sarbanes-Oxley regulatory environment.

**ACCT 5351.** 3 sem. hrs.**STRATEGIC COST MANAGEMENT**

A conceptual approach to the use of cost accounting information to support decision-makers as they develop, communicate, implement, evaluate and modify organizational strategy. The linkage between cost management and strategy is facilitated by examining such tools as: cost driver, value chain, and organizational design analyses. Prerequisites: accounting foundation courses or their equivalent.

**ACCT 5355.** 3 sem. hrs.**INFORMATION SYSTEMS IN ACCOUNTING**

A study of current topics in accounting information systems. Topics include the role of accounting information systems and their applications in a variety of computer environments including the Internet, service organizations, and centralized and decentralized environments. Prerequisites: accounting foundation courses or their equivalent.

**ACCT 5360.** 3 sem. hrs.**CPA EXAM REVIEW**

This course provides a comprehensive review of the topics tested on the CPA exam and familiarizes students with the exam testing methods. The course is designed to assist students in reaching the goal of successful completion of the CPA exam. Students may sit for exam sections during open CPA testing windows while the course is underway. Students taking this course should have completed the academic requirements for sitting for the CPA exam in Texas or be within the last 12 hours of completing these requirements. Prerequisites: accounting foundation courses or their equivalent.

**ACCT 5370.** 1-3 sem. hrs.**SEMINAR**

Seminar in an identified topic in accounting. May be repeated for significantly different topics with written permission from the Director of Master's Programs. Prerequisite may vary depending on topic.

**ACCT 5371.** 3 sem. hrs.**TAX CONSULTING, PLANNING AND RESEARCH**

An advanced study of the Internal Revenue Code and related materials to identify tax-savings opportunities for business and individuals. Emphasizes sound tax

planning and research techniques as applied to real or case study situations. Prerequisites: accounting foundation courses or their equivalent.

**ACCT 5381.** 3 sem. hrs.

### **ACCOUNTING THEORY**

A study of diverse accounting theories and concepts. Includes an intensive study of the underlying framework of financial accounting. Contemporary accounting issues are emphasized focusing on proper financial statement presentation and disclosure. Prerequisites: accounting foundation courses or their equivalent.

**ACCT 5396.** 1-3 sem. hrs.

### **DIRECTED INDIVIDUAL RESEARCH OR READINGS**

Contact the Director of Master's Programs.

## **Business Law**

**BLAW 5330.** 3 sem. hrs.

### **ENVIRONMENTAL LAW AND POLICY**

This course offers a broad-based assessment of legal and legislative environmental issues affecting American industry and culture. Emphasis on key political, economic, social, legal and regulatory issues affecting current environmental law.

**BLAW 5370.** 1-3 sem. hrs.

### **SEMINAR**

Seminar in an identified topic in business law. May be repeated for significantly different topics with written permission from the Director of Master's Programs. Prerequisite may vary depending on topic.

**BLAW 5396.** 1-3 sem. hrs.

### **DIRECTED INDIVIDUAL RESEARCH OR READINGS**

Contact Director of Master's Programs.

## **Economics**

**ECON 5311.** 3 sem. hrs.

### **FOUNDATIONS IN ECONOMICS**

An intensive study for graduate students with limited or no academic experience in economics. Provides an introduction to economic principles, analysis and procedures used in graduate-level study. (This is a core course.)

**ECON 5315.** 3 sem. hrs.

### **MANAGERIAL ECONOMICS**

A graduate-level course in managerial micro economics focusing on the use of economic tools and concepts to assist managers in decision-making. Topics may include market demand and elasticity, demand estimation, production and cost functions, marginal analysis under various forms of market structure and game theory. Prerequisites: ECON 5311 or equivalent.

**ECON 5320** 3 sem. hrs.

### **HEALTH ECONOMICS AND POLICY**

An analysis and evaluation of classical and modern economic theory, principles and procedures applicable to the health care delivery system and their implications for public policy. Prerequisites: ECON 5311 or equivalent/consent of instructor.

**ECON 5335.** 3 sem. hrs.

### **INTERNATIONAL ECONOMICS**

An analysis of why international trade takes place and how private agents react to changes in government

policies. Determination of exchange rates, exports, imports, capital flows, employment, prices, interest rates, and economic growth are the focus of simple analytical techniques. Monetary and fiscal policies are also examined in an international macroeconomics context. Prerequisites: ECON 5311 or equivalent.

**ECON 5370.** 1-3 sem. hrs.

### **SEMINAR**

Seminar in an identified topic in economics. May be repeated for significantly different topics with written permission from the Director of Master's Programs. Prerequisite may vary depending on topic.

**ECON 5396.** 1-3 sem. hrs.

### **DIRECTED INDIVIDUAL RESEARCH OR READINGS**

Contact Director of Master's Programs.

## **Finance**

**FINA 5311.** 3 sem. hrs.

### **FINANCIAL MANAGEMENT CONCEPTS**

An intensive study for students with limited or no academic experience in finance. Helps to provide an understanding of the concepts of present value, funds flow analysis, cost of capital, capital budgeting, and valuation theories used in corporate finance. Prerequisites: ACCT 5312, ECON 5311 and ORMS 5310, or equivalents. (This is a core course.)

**FINA 5320.** 3 sem. hrs.

### **MANAGERIAL FINANCE**

An expanded study of the theoretical framework of financial analytical principles, including contemporary topics. Combines theory and case analysis to integrate principles with practice, emphasis on the relevant theory, the application of theory to managerial problems, and the presentation of results in written and oral form. Applies concepts of corporate finance, accounting principles and quantitative analysis. Prerequisites: FINA 5311 or equivalent.

**FINA 5335.** 3 sem. hrs.

### **MULTINATIONAL FINANCE**

A study of corporate financial planning and decision making in a multinational environment. Topics covered include measurement and management of exchange rate risk, financing international trade, short-and long-term asset and liability management, direct foreign investment, cost of capital and capital structure, and country risk analysis. Prerequisites: FINA 5320.

**FINA 5340.** 3 sem. hrs.

### **INVESTMENT AND PORTFOLIO THEORY**

A study of the financial markets, security, evaluation, efficiency of markets evaluations, investment goals and portfolio selection. Professional investment management techniques are examined in the context of modern portfolio theory. A unified systems approach is adopted for investment selection and control. Prerequisites: FINA 5320.

**FINA 5345.** 3 sem. hrs.

### **FINANCIAL MARKETS & INSTITUTIONS**

The role of the US financial markets and institutions in the global economy is examined through both classroom lecture and the actual touring of the nation's key financial institutions for a hands-on experience. Prerequisites: graduate standing.

**FINA 5370. 1-3 sem. hrs.****SEMINAR**

Seminar in specific topics within Finance. May be repeated for significantly different topics with written permission from the Director of Master's Programs. Prerequisite may vary depending on topic.

**FINA 5396. 1-3 sem. hrs.****DIRECTED INDIVIDUAL RESEARCH OR READINGS**

Contact Director of Master's Programs.

**Management****MGMT 5310. 3 sem. hrs.****ORGANIZATIONAL BEHAVIOR AND COMMUNICATION**

Introduction to essential management and communication functions within the business firm and its environment. Topics include basic principles of organization behavior and management, the process of research, communication and management decision making, and issues in the global business environment. (This is a core course.)

**MGMT 5320. 3 sem. hrs.****ORGANIZATIONAL BEHAVIOR AND THEORY**

The study of individual, group, and intergroup behavior within organizations. Issues discussed include personality differences, power, politics, interpersonal relations, conflict management, work environment, satisfaction, performance, and team building. Prerequisites: MGMT 5310 or equivalent.

**MGMT 5335. 3 sem. hrs.****MULTINATIONAL MANAGEMENT**

A study of the values, relationships, social structures and cultural differences that affect the application of management processes in different international environments. Attempts are made to distinguish problems that stem from organizational goals and those due to cultural factors. Prerequisites: MGMT 5310 or equivalent.

**MGMT 5350. 3 sem. hrs.****ENTREPRENEURSHIP**

An analysis of the organization and operation systems appropriate to owner-operated business firms. Business functions are examined with particular attention given to establishing and operating the firm.

**MGMT 5355. 3 sem. hrs.****ADMINISTRATIVE STRATEGY AND POLICY**

An analysis of strategic decision making, policy, and strategy. Focus is on the integrative and multi-functional nature of organizational strategy decision. Intensive analysis of the influence of administrative decisions on organizational outcomes. Must be taken at the end of the program after completion of all advanced, non-elective courses. In unusual circumstances, it may be taken concurrently with the final non-elective courses with the written permission of the Director of Master's Programs.

**MGMT 5360. 3 sem. hrs.****HUMAN RESOURCE MANAGEMENT**

An analysis and critique of concepts, theories and practices in human resource management, including

employment planning, selection and placement, training and development, compensation systems, and performance appraisals.

**MGMT 5370. 1-3 sem. hrs.****SEMINAR**

Seminar in an identified topic in management. May be repeated for significantly different topics with written permission from the Director of Master's Programs. Prerequisite may vary depending on topic.

**MGMT 5396. 1-3 sem. hrs.****DIRECTED INDIVIDUAL RESEARCH OR READINGS**

Contact Director of Master's Programs.

**Management Information Systems****MISY 5325. 3 sem. hrs.****SOFTWARE BASED BUSINESS SOLUTIONS**

Study of computer-based technologies for facilitating the analysis and evaluation of business problems. Provides the student with a case-driven analysis of evaluating and selecting the appropriate software tool to match the required management application. Software coverage may include a variety of available packages, such as word processing, spreadsheets, databases, ftp, e-mail, and electronic presentation. Prerequisites: MISY 2305 or equivalent.

**MISY 5335. 3 sem. hrs.****BUSINESS DATA BASE MANAGEMENT**

Concepts and methodology of data base planning, design, development, and management of the computerized data base for business-oriented applications. The logical models of hierarchical and network data bases are presented, but the emphasis is on the relational data base model. Exercises and assignments will be completed utilizing a relational DBMS package. Prerequisite: MISY 2305 or equivalent.

**MISY 5340. 3 sem. hrs.****ELECTRONIC COMMERCE**

A study of the concepts of doing business via the Internet. General topics include electronic commerce history, opportunities, limitations, and risks. Technical discussions include the Internet, intranets, extranets, electronic payment systems, firewalls, security, protocols, servers, browsers, and ethics. Prerequisite: MISY 2305 or equivalent.

**MISY 5345. 3 sem. hrs.****BUSINESS DATA COMMUNICATION SYSTEMS**

Characteristics of contemporary business data communication components, their configurations, and their impact on business-oriented applications. Includes the design, implementation and operation of peer-to-peer, and client-server network systems for organizational Intranets and Internet presence. Exercises and assignments will be completed using selected data communications facilities. Prerequisite: MISY 2305 or equivalent.

**MISY 5370. 1-3 sem. hrs.****SEMINAR**

Seminar in an identified topic in management information systems. May be repeated for significantly

different topics with written permission from the Director of Master's Programs. Prerequisite may vary depending on topic.

**MISY 5396. 1-3 sem. hrs.**  
**DIRECTED INDIVIDUAL RESEARCH OR**

**READINGS**

Contact Director of Master's Programs.

## **Marketing**

**MKTG 5311. 3 sem. hrs.**

### **MARKETING CONCEPTS**

An examination of basic marketing activities involved in the flow of goods, services, and ideas from producer to consumer or industrial user. A managerial emphasis designed for students with limited or no academic experience in marketing. (This is a core course.)

**MKTG 5320. 3 sem. hrs.**

### **MARKETING MANAGEMENT**

An advanced study of contemporary marketing management concepts, tools of analysis, and implementation of marketing programs. Prerequisite: MKTG 5311 or equivalent.

**MKTG 5335. 3 sem. hrs.**

### **MARKETING IN THE INTERNATIONAL ENVIRONMENT**

A study of the environment within which a firm operating outside the U.S. considers the political, social, and economic variables that impact marketing decisions. Prerequisites: MKTG 5311 or permission of instructor.

**MKTG 5360. 3 sem. hrs.**

### **RESEARCH IN MARKETING**

An overview of the area of marketing research. A managerial orientation is used stressing such topics as the informational needs of marketing managers, the application of research in marketing management, decision models and concepts, and research concepts and data analysis methodology. Prerequisites: MKTG 5320.

**MKTG 5370. 1-3 sem. hrs.**

### **SEMINAR**

Seminar in an identified topic in marketing. May be repeated for significantly different topics with written permission from the Director of Master's Programs. Prerequisite may vary depending on topic.

**MKTG 5396. 1-3 sem. hrs.**

### **DIRECTED INDIVIDUAL RESEARCH OR READINGS**

Contact Director of Master's Programs.

## **Operations Management**

**OPSY 5315. 3 sem. hrs.**

### **OPERATIONS MANAGEMENT**

Study of operations of manufacturing and service organizations. Introduction to operational design and control issues such as forecasting, capacity planning, facility location and layout, quality, JIT/

lean philosophies and materials requirement planning. Emphasis on developing an operational strategy linking functional areas. Includes international, environmental, legal, and ethical aspects of operations. Prerequisite: ORMS 5310 or equivalent.

**OPSY 5370. 1-3 sem. hrs.**

### **SEMINAR**

Seminar in an identified topic in Operations Management. May be repeated for significantly different topics with written permission from the Director of Master's Programs. Prerequisite may vary depending on topic.

**OPSY 5396. 1-3 sem. hrs.**

### **DIRECTED INDIVIDUAL RESEARCH OR READINGS**

Contact Director of Master's Programs.

## **Operations Research/Management Science**

**ORMS 5301. 3 sem. hrs.**

### **BUSINESS DECISION ANALYSIS TOOLS**

An introduction to analytic tools for business and economic decision making. Topics include analytic methods appropriate for cost-volume-profit analysis, financial analysis and valuation, portfolio selection, capacity planning, job scheduling, process and facility design, market analysis, and decision tools needed in other courses. (This is a prerequisite course and is not required for students who have completed MATH 1314 and MATH 1325 or equivalent.)

**ORMS 5310. 3 sem. hrs.**

### **STATISTICAL AND DECISION ANALYSIS**

A study of analytical methods useful for business and economic decision making. Topics include descriptive statistics, probability, inferential statistical methods, and decision analysis. (This is a core course.)

**ORMS 5370. 1-3 sem. hrs.**

### **SEMINAR**

Seminar in selected business applications of quantitative methods. May be repeated for significantly different topics with written permission from the Director of Master's Programs. Prerequisite may vary depending on topic.

**ORMS 5396. 1-3 sem. hrs.**

### **DIRECTED INDIVIDUAL RESEARCH OR READINGS**

Contact Director of Master's Programs.