
Business

College of Business

The business and accounting undergraduate and master's degree programs are accredited by AACSB International - The Association to Advance Collegiate Schools of Business. The College of Business offers work leading to the degrees of Master of Business Administration (MBA) and Master of Accountancy (MAcc).

MISSION

The College of Business supports the mission of the University by serving the higher educational needs of business students in the region. Programs are designed to help students advance their education in business to become more productive citizens, further their careers, and pursue advanced studies within a changing global environment. Undergraduate programs offer selected specializations built on a foundation of general education and a broad business core. The Master of Business Administration program provides more advanced general management education with selected concentrations. The Master of Accountancy program offers advanced accounting studies. The College promotes a high code of ethics, special concern for student learning, and the effective use of technology.

Teaching and the resultant learning are the highest priority of the College. To that end, faculty intellectual contributions of applied scholarship and instructional development are emphasized. Faculty development, community service, and involvement in professional organizations resulting in service to key stakeholders are stressed. The College solicits input from its primary stakeholders through advisory councils.

COLLEGE ACADEMIC POLICIES

Nondegree-Seeking Students

Students who hold a bachelor's degree from a Texas Higher Education Coordinating Board recognized institution and who wish to pursue further study at the undergraduate level or to obtain a second bachelor's degree should obtain permission to take courses from the Director of Master's Programs. This helps ensure that students accomplish their objectives.

Transient Students

A "transient" classification may be granted to a student in good standing in a Texas Higher Education Coordinating Board recognized institution graduate program who desires to enroll in the College of Business for any one semester or summer session. Students will be required to present a letter of graduate standing and transcripts to document completion of prerequisites. A special form is available to facilitate enrollment. No more than 6 semester hours may be earned in this category, and course prerequisites must be met.

Graduating Seniors

Texas A&M University-Corpus Christi students in the last semester of an undergraduate degree, with cumulative GPAs of 3.0 or better, and acceptable GMAT scores on file, may enroll with permission from the Dean of the College of Business for a load not exceeding the maximum hours permitted for graduate students. Graduate courses cannot be used to satisfy undergraduate degree requirements.

Residency Requirement

A minimum of 24 semester hours for the graduate degree must be completed at the University.

Courses Transferred from Other Universities

A student may transfer up to six semester hours of graduate credit from another university with the permission of the Director of Master's Programs, if it is determined appropriate to the degree being sought. Graduate coursework transferred from Texas Higher Education Coordinating Board recognized institutions of higher education prior to acceptance cannot be older than seven years at the time the master's degree is awarded. Credit to be earned

at other institutions after acceptance in the graduate program must be taken at an AACSB accredited program and approved in advance. Approval is granted at the discretion of the Director of Master's Programs, and only under unusual circumstances such as job transfers or other extenuating circumstances.

Second Master's Degree

A student who holds a master's degree may take a second degree only if the second degree is in a distinctly different field of study.

A student who already holds a master's degree and wishes to receive a master's degree of a different type must complete all college and university requirements for the degree. Upon recommendation of the Director of Master's Programs, students may apply up to six semester hours of related graduate credit from an earlier degree earned at this university to a second master's degree at this university. Such credit may be applied to a second master's degree only if it falls within the recency of credit policy and is approved by the program director. Credit from a graduate degree earned at another institution will not be applied to a second master's degree at Texas A&M University-Corpus Christi.

Course Approvals

Students are not permitted to take undergraduate courses in lieu of graduate core courses without the written permission of the Director of Master's Programs. Prerequisites are strictly enforced.

Courses taken without the approval of the Director of Master's Programs are taken at the student's own risk. Students are responsible for knowing and fulfilling all general and specific requirements relating to the completion of their degree programs. Answers to specific questions about the programs may be obtained from the Director of Master's Programs.

Program Continuation

Students who fail to register for and complete at least one course per 12-month academic year will be dropped automatically from the program and must reapply for admission to continue in the program. In addition, students who do not wish to register in any given semester are requested to inform within 30 days of the beginning of the semester, in writing, the Director of Master's Programs of their intentions.

Course Load, Grade Point Requirement, and Scholastic Probation and Suspension

Maximum course load requirements are the same as general University requirements, as detailed in "Academic and Degree Requirements" in the "Graduate Programs" section of the catalog.

A graduate student, regardless of enrollment classification, must maintain a minimum graduate grade point average (GPA) of 3.0 on a four-point scale. The graduate GPA is computed on all graduate course work taken at this University in the student's present program of study.

If, at the end of the semester or term, the student's grade point average (as described in the previous paragraph) falls below 3.0, the student will be placed on scholastic probation until the required grade point average is restored. If, while on scholastic probation, a student's grade point average for any term or semester falls below 3.0, the student will be on enforced withdrawal.

No grade of less than "C" and no more than two "C's" earned in the College of Business masters' programs will be accepted as credit. Students receiving a third "C" will be placed on enforced withdrawal.

After a one-year period, a student who has been on enforced withdrawal must reapply and meet the current requirements for degree seeking students. The student must also petition the Graduate Advisory Committee to seek readmission. The College Dean must approve the Graduate Advisory Committee recommendation for readmission. Enforced withdrawal is reflected on the student's academic record.

Application for Graduation (see section for graduation in “General Academic Policies and Regulations”)

Students must apply for graduation through the Office of Admissions and Records by the deadline indicated in the class schedule in order to receive their degrees.

Academic Honesty and Integrity

The College of Business endorses and expects the highest level of honesty and integrity from business students.

The College of Business policies are the same as general University policies on academic honesty and integrity, which are described in the “General Academic Policies and Regulations” section of the catalog.

Student Appeals

Appeals for exceptions to policies or academic standards of the College of Business may be made in writing to the College of Business Graduate Advisory Committee in care of the Director of Master’s Programs, College of Business, Texas A&M University-Corpus Christi, 6300 Ocean Drive, Corpus Christi, Texas, 78412. The College of Business Graduate Advisory Committee will review written appeals and subsequently make recommendations to the Dean of the College of Business.

MASTER OF BUSINESS ADMINISTRATION PROGRAM

Program Description

The Master of Business Administration (MBA) program is designed for students with diverse undergraduate backgrounds. It is a program suitable for both nonbusiness and business graduates. Normally, the program requires 48 hours of graduate work for nonbusiness majors. With an undergraduate degree in business, the program may be completed with a minimum of 30 credit hours.

The goal of the MBA program is to prepare individuals for the responsibilities of management in a wide variety of business and nonbusiness endeavors. Optional concentrations are available, by taking additional hours, in Health Care Administration and International Business.

Graduates of the Master of Business Administration program will be able to:

- demonstrate the ability to communicate solutions to diverse audiences effectively, both orally and in writing;
- provide leadership to teams working in collaborative problem-solving situations;
- demonstrate the ability to use analytical skills supported by information technology and quantitative tools to solve complex business problems;
- recognize ethical and governance issues and resolve these in a socially responsible manner;
- analyze and synthesize the integration of business functions in complex organizations, diverse cultural settings, and the global marketplace.

Admission Requirements

Applicants must comply with University procedures and meet University standards for admission. Applicants must submit to the Office of Graduate Studies and Research a Graduate Admission Application. Also required are two letters of recommendation from persons able to evaluate the applicant’s professional or academic performance, a resume or curriculum vitae, and other information that may have impacted the applicant’s decision to pursue graduate study or deemed important to individual or career goals. Applicants are required to submit Graduate Management Admissions Test (GMAT) scores prior to admission. Generally, GMAT scores will not be accepted if over five years old. The GMAT is not required of those who earned a graduate degree from a Texas Higher Education Coordinating Board recognized institution.

Admission decisions are made on the basis of undergraduate performance, GMAT scores, experience, and other indicators of the ability to pursue graduate study successfully. To be

accepted in the graduate program, in addition to other requirements, applicants must be in good standing at the college or university they previously attended. Official notification of the admission decision is issued by the Office of the Dean of the College of Business and is sent directly to the applicant. The College of Business does not have “conditional” or “temporary” graduate admission categories. Normally, no credit will be applied toward a master’s degree for graduate classes taken prior to acceptance into a graduate degree program in business.

Deadlines

To ensure timely evaluation of applications, the College of Business has established the following deadlines by which all materials must be received by the Director of Master’s Programs:

	U. S. Applicants	International Applicants
Fall semester	July 15	May 1
Spring semester	November 15	September 1
First summer session	April 15	February 1
Second summer session	May 15	February 1

MBA Degree Requirements

Mathematics and Computer Proficiency Requirements

All MBA students must meet the mathematics and computer proficiency requirements or take additional approved courses to satisfy these requirements.

Mathematics Preparation Requirement. Entering students must present satisfactory credits for at least six semester hours of college-level mathematics excluding remedial mathematics and first-level statistics courses. This requirement will be satisfied with college algebra and an introductory calculus course.

Computer Proficiency Requirement. Entering students must have completed MISY 2305, or the equivalent, with a grade of “C” or better.

Students with Nonbusiness Degrees

In addition to meeting the mathematics and computer proficiency requirements, students who have had no undergraduate work in business may be required to earn up to 48 semester credit hours to fulfill the requirements for the MBA degree. Included are 18 credits of core courses designed to provide preparation comparable to the professional core in the undergraduate curriculum of the College of Business. Some or all of these core courses may be waived for students who have received a “B” or better in comparable undergraduate courses.

Core Courses

The following courses form the core knowledge in business required for students with nonbusiness undergraduate degrees. Core courses cannot be taken for advanced course credit. Students must be admitted to the MBA program before enrolling in graduate-level core courses.

Core Series:		Sem. Hrs.
ACCT 5312	Foundations of Accounting	3
MGMT 5310	Organizational Behavior and Communication	3
ORMS 5310	Statistical and Decision Analysis	3
ECON 5311	Foundations in Economics	3
FINA 5311	Financial Management Concepts	3
MKTG 5311	Marketing Concepts	3
	Total Core Hours	18

The Director of Master’s Programs may waive core courses if the student has previously completed appropriate business courses. Graduate students from other colleges should consult the Director of Master’s Programs in the College of Business for selection of appropriate courses. Courses need to be taken in an order that allows satisfying the prerequisite requirements (check course descriptions for prerequisites).

Master of Business Administration Advanced Requirements

In addition to satisfying the core requirements in business, all MBA students must complete a minimum of 30 credits of advanced graduate courses at the 5315 level or higher (36 hours for those electing to concentrate in Health Care Administration or International Business as listed below). These advanced courses should be taken in the order listed to enhance understanding of course materials and satisfy needed prerequisites.

Advanced Courses:	Sem. Hrs.
MISY 5325 Software Based Business Solutions	3
OPSY 5315 Operations Management	3
ECON 5315 Managerial Economics	3
ACCT 5315 Accounting Topics	3
FINA 5320 Managerial Finance	3
MGMT 5320 Organizational Behavior & Theory	3
MKTG 5320 Marketing Management	3
MGMT 5355 Administrative Strategy and Policy*	3
Approved Electives	6
Total Advanced Hours	30

*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 required courses with the written permission of the Director of Master's Programs.

Students with an undergraduate major in the field of an advanced course may substitute an additional approved elective in that field. At least 18 credits must be in areas other than the area of concentration. Electives (courses numbered above 5315) are selected from the offerings of the College of Business.

Students who elect to concentrate in either Health Care Administration or International Business are required to complete 36 hours of advanced courses: 24 hours of required credits and 12 hours in the area of concentration.

Master of Business Administration - Health Care Administration Concentration

Concentration Requirements: (12 semester hours from the following):

	Sem. Hrs.
HCAD 5312 Health Care System	3
HCAD 5320 Health Economics and Policy	3
HCAD 5325 Health Care Financial Management	3
HCAD 5330 Health Law and Ethics	3
HCAD 5390 Health Care Selected Topics	3

Master of Business Administration - International Business Concentration

Concentration Requirements: (12 semester hours from the following)

ECON 5335 International Economics	3
FINA 5335 Multinational Finance	3
MGMT 5335 Multinational Management	3
MKTG 5335 Marketing in the International Environment	3
Approved Graduate Elective	3

Students in all graduate business programs must comply with the college academic policies and requirements described previously.

For Additional Information

Website: <http://www.cob.tamucc.edu>
 Campus address: Faculty Center, Room 107; Phone: (361) 825-2655
 Mailing address: Director of Master's Programs, College of Business
 Texas A&M University-Corpus Christi
 6300 Ocean Dr.
 Corpus Christi, TX 78412-5808

MASTER OF ACCOUNTANCY PROGRAM

Program Description

The Master of Accountancy (MAcc) degree is designed to provide an opportunity for graduate study in accounting. The MAcc is intended to prepare professional accountants to fill high-level positions in accounting firms and business enterprises. The length of the program is approximately one year of full-time study for the typical BBA graduate with a major in accounting.

Individuals with undergraduate degrees in areas other than accounting should consult with the Director of Master's Programs to determine specific course requirements for their programs. Those who have not yet received an undergraduate degree should inquire about the Professional Program in Accounting (PPA), an integrated curriculum of undergraduate and graduate coursework designed to prepare students to qualify for professional certifications.

Graduates of the Master of Accountancy program will be able to:

- demonstrate the ability to communicate solutions to complex accounting situations to diverse audiences effectively, both orally and in writing;
- interpret and apply accounting theory and practice for complex organizations;
- demonstrate the ability to use analytical skills supported by information technology and research tools to solve complex accounting and business problems;
- recognize ethical and governance issues and resolve these in a socially responsible manner;
- solve accounting problems in diverse and changing environments.

Admission Requirements

Applicants must comply with University procedures and meet University standards for admission. Applicants must submit to the Office of Graduate Studies and Research a Graduate Admission Application. Also required are two letters of recommendation from persons able to evaluate the applicant's professional or academic performance, a resume or curriculum vitae, and other information that may have impacted the applicant's decision to pursue graduate study or deemed important to individual or career goals. Applicants are required to submit Graduate Management Admissions Test (GMAT) scores prior to admission. Generally, GMAT scores will not be accepted if over five years old. The GMAT is not required of those who earned a graduate degree from a Texas Higher Education Coordinating Board recognized institution.

Admission decisions are made on the basis of undergraduate performance, GMAT scores, experience, and other indicators of the ability to pursue graduate study successfully. To be accepted in the graduate program, in addition to other requirements, applicants must be in good standing at the college or university they previously attended. Official notification of the admission decision is issued by the Office of the Dean of the College of Business and is sent directly to the applicant. The College of Business does not have "conditional or temporary graduate" admission categories. Normally, no credit will be applied toward a master's degree for graduate classes taken prior to acceptance into a graduate degree program in business.

Deadlines

To ensure timely evaluation of applications the College of Business has established the following deadlines by which all materials must be received by the Director of Master's Programs:

	U. S. Applicants	International Applicants
Fall semester	July 15	May 1
Spring semester	November 15	September 1
First summer session	April 15	February 1
Second summer session	May 15	February 1

Master of Accountancy Degree Requirements

Mathematics and Computer Proficiency Requirements

All MAcc students must meet the mathematics and computer proficiency requirements or take additional approved courses to satisfy these requirements.

Mathematics Preparation Requirement. Entering students must present satisfactory credits for at least six semester hours of college-level mathematics excluding remedial mathematics and first-level statistics courses. This requirement will be satisfied with college algebra and an introductory calculus course.

Computer Proficiency Requirement. Entering students must have completed MISY 2305, or the equivalent, with a grade of “C” or better.

Students with Nonaccounting Majors or Nonbusiness Degrees

Prior to taking advanced courses, individuals with a business degree without an accounting major will be required to complete the undergraduate accounting foundation courses. Individuals with a nonbusiness degree will be required to take the business core series in addition to the following accounting foundation courses.

Accounting Foundation Courses:

In addition to ACCT 2301 and 2302, the following accounting foundation courses are required:

		Sem. Hrs.
ACCT 3311	Intermediate Accounting I	3
ACCT 3312	Intermediate Accounting II	3
ACCT 3314	Cost Accounting	3
ACCT 3321	Federal Income Tax I	3
ACCT 3355	Accounting Information Systems	3
ACCT 4311	Auditing Principles and Procedures	3
BLAW 3310	Legal Environment of Business	3

Core Courses:

The following courses form the core knowledge in business for students with nonbusiness undergraduate degrees. Core courses cannot be taken for advanced course credit. Students must be admitted into the MAcc program before enrolling in graduate-level core courses.

Core Series		Sem. Hrs.
ECON 5311	Foundations in Economics	3
FINA 5311	Financial Management Concepts	3
MGMT 5310	Organizational Behavior and Communication	3
MKTG 5311	Marketing Concepts	3
ORMS 5310	Statistical and Decision Analysis	3
	Total Core Hours	15

Thirty credits of advanced graduate courses, including at least 21 hours of accounting courses above the 5315 level, will be required of all students.

Master of Accountancy Advanced Courses:

1.	General Requirements (9 semester hours):	Sem. Hrs.
	FINA 5320 Managerial Finance	3
	MGMT 5355 Administrative Strategy and Policy*	3
	Graduate Non-Accounting Business Elective	3
	Total Hours	9
2.	Advanced Accounting Requirements (21 semester hours):	Sem. Hrs.
	ACCT 5341 Advanced Auditing and Assurance Services	3
	ACCT 5351 Strategic Cost Management	3
	ACCT 5355 Information Systems in Accounting	3
	ACCT 5371 Tax Consulting, Planning and Research	3
	ACCT 5381 Accounting Theory	3

Graduate Accounting Electives	6
Total Hours	21
Total Advanced Hours	30

*Must be taken at the end of the program.

Students must comply with the college academic policies and requirements discussed earlier.

PROFESSIONAL PROGRAM IN ACCOUNTING (PPA)

Program Description

The Professional Program in Accounting (PPA) is designed to prepare students for successful careers in public accounting, industry, government and other areas of the accounting profession. Admission can occur as early as the first semester of the junior year and as late as the second semester of the senior year. The curriculum emphasizes the development of ethical judgment, business decision-making skills, and teamwork, and encourages students to intern with a business appropriate to their career path.

A variety of different career paths are available to accountants. Accounting professionals work in public accounting in audit, consulting, tax and financial planning, providing services to a wide range of organizations. Accountants also enjoy financial reporting, tax, and managerial accounting careers with companies in all industries, in all levels of government, and in educational institutions as professionals and as educators. As businesses, governments, and individuals generate and utilize information at accelerating rates in an increasingly global environment, public trust in the value of the information and the financial reporting of firms depends on the highest integrity, dedication, and expertise of the accountants in each of these career paths.

Admission Requirements

Students must apply at least one semester prior to the desired entrance date and be admitted to the PPA program. Admission to the PPA program is based on the applicant's undergraduate grade point average at the time of application and the score on the Graduate Management Admission Test (GMAT). Test scores should be sent directly to the University's Office of Graduate Studies and Research. Other relevant examples of academic ability and leadership may be considered in evaluating applicants.

Degree Requirements

The BBA degree will be awarded upon completion of the BBA requirements. PPA students will apply for and enter the Master of Accountancy (MAcc) program and receive the Master of Accountancy degree upon successful completion of the requirements for such degree.

Required Business Core

The PPA program follows the curriculum requirements for the university core and the business core for undergraduates. All PPA students must complete at least 45 hours of junior- or senior-level courses and satisfy all other AACSB accreditation requirements as specified in the Undergraduate Catalog. Coursework in the student's concentration must be approved in advance by the student's advisor. Undergraduate PPA students are required to enroll in ACCT 0041, Professional Development Level One, each semester. The course is Web-based and non-credit.

Graduate Coursework

PPA students are required to take 33 semester hours of graduate coursework, including at least 24 hours in accounting. Graduate courses are integrated into the PPA curriculum beginning in the second semester of the fourth year. Graduate PPA students are required to enroll in ACCT 0051, Professional Development Level Two, each semester. The course is Web-based and non-credit.

Accounting Major (Professional Program)

	Sem. Hrs.
Junior - Semester I	
ACCT 3311 Intermediate Accounting I	3 hrs
ACCT 3314 Cost Accounting	3 hrs
MGMT 3315 Communicating in Business	3 hrs
ORMS 3310 Data Analysis and Statistics	3 hrs
MKTG 3310 Principles of Marketing	3 hrs
MISY 3310 Management Information Systems Concepts	3 hrs
	18 hrs
Junior - Semester II	
ACCT 3312 Intermediate Accounting II	3 hrs
ACCT 3321 Federal Income Tax I	3 hrs
BLAW 3310 Legal Environment of Business	3 hrs
FINA 3310 Financial Management I	3 hrs
MGMT 3312 Behavior in Organizations	3 hrs
	15 hrs
Senior - Semester I	
ACCT 3355 Accounting Information Systems	3 hrs
*PHIL 3340 Foundations of Professional Ethics	3 hrs
OPSY 4314 Operations Management	3 hrs
**BUSI 4310 International Business	3 hrs
Undergraduate Accounting Elective	3 hrs
	15 hrs
Senior - Semester II	
ACCT 5381 Accounting Theory	3 hrs
ACCT 4311 Auditing Principles and Procedures	3 hrs
MGMT 4388 Administrative Policy and Strategy	3 hrs
Undergraduate Accounting Elective	3 hrs
Graduate Non-accounting Business Elective	3 hrs
	15 hrs
Summer	
ACCT 5355 Information Systems in Accounting	3 hrs
ACCT 5371 Tax Consulting, Planning and Research	3 hrs
Graduate Accounting Elective	3 hrs
	9 hrs
Graduate - Semester I	
ACCT 5341 Advanced Auditing and Assurance Services	3 hrs
FINA 5320 Managerial Finance	3 hrs
Graduate Accounting Elective	3 hrs
	9 hrs
Graduate - Semester II	
***ACCT 5360 CPA Exam Review	3 hrs
ACCT 5351 Strategic Cost Management	3 hrs
****MGMT 5355 Administrative Strategy and Policy	3 hrs
	9 hrs

* University core.

** May substitute any undergraduate international business course.

*** Must be taken within or subsequent to the semester in which the student reaches 150 academic hours qualifying for the CPA exam.

****Must be taken at the end of the program.

Students must comply with the college academic policies and requirements discussed earlier.

THE 150-HOUR REQUIREMENT FOR CPA EXAMINATION

The Texas State Board of Public Accountancy (TSBPA) has set the minimum educational requirements for taking the CPA examination at 150 hours. At least three hours of ethics is required. The course must be among those on the TSPBA approved list available on its website. Students aspiring to an accounting career should give serious consideration to pursuing the Master of Accountancy degree to enhance their potential for a successful career.

Accounting students should be aware that requirements to sit for the CPA examination in Texas may change at any time. CPA requirements are determined by the TSBPA. Students should visit the TSBPA website at <http://www.tsbpa.state.tx.us/> frequently and check with their advisor on a regular basis to ensure that the courses they are taking will qualify them to sit for the CPA exam.

The Director of Master's Programs or the Department Chair in Accounting should be consulted for specific requirements.

For Additional Information

Website: <http://www.cob.tamucc.edu>
Campus address: Faculty Center, Room 107; Phone: (361) 825-2655
Mailing address: Director of Master's Programs, College of Business
Texas A&M University-Corpus Christi,
6300 Ocean Dr., Corpus Christi, TX 78412-5808

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. Includes the study of similarities and differences between U.S. GAAP and

International Financial Reporting Standards and the related convergence projects. 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 5350. 3 sem. hrs.**MANAGING THE INFORMATION SYSTEMS FUNCTION**

This course provides an understanding of the role of information systems in businesses today. The focus of the course will be on management issues related to information systems. Major topics that will be covered include e-commerce, data management, networks, and management information systems.

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.