

# Bonnie and L.B. Eckelkamp College of Global Business and Professional Studies

## DEGREE PROGRAMS

Accounting (MS)

Accountancy (MACC)

Business Administration (MBA)

Management (MM)

Nonprofit Management (MS)

Supply Chain Management (MS)

## CERTIFICATES:

Business Taxation

Individual Taxation

Management

Supply Chain Management

**DR. JAY JOHNSON, DEAN**

## MISSION

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

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

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

- A Master of Science (MS) in Accounting
- A Master of Accountancy (MACC)
- A Master of Business Administration (MBA)
- A Master of Management (MM)
- A Master of Science (MS) in Nonprofit Management
- A Master of Science (MS) in Supply Chain Management

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

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

## GRADUATE CERTIFICATE PROGRAMS

Business Taxation  
Individual Taxation  
Management  
Supply Chain Management

## ACADEMIC POLICIES AND REGULATIONS

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

## DUAL UNDERGRADUATE/GRADUATE ENROLLMENT

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

## MASTER OF SCIENCE (MS) DEGREE IN ACCOUNTING

The Master of Science degree in Accounting is for individuals who have a non-accounting undergraduate degree but are interested in a career in accounting. The course requirements, together with the preparatory core, will give students the foundation needed to sit for the

CPA Examination to become a Certified Public Accountant. This program is offered in a dual-track format with evening courses, which allows students to work full time while pursuing a graduate degree.

## Admission

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

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

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

## Requirements and Policies

1. Minimum credit hour requirement for MS degree in Accounting: 33

Maximum credit hour requirement for MS degree in Accounting: 57

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

from the program notwithstanding a cumulative grade point average of 3.0 or higher.

5. The minimum time for the completion of the program is one year. The maximum completion time is six years beginning on the date of the first class of the first required core course.

### Preparatory Core:

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

BUS 202 Macro Economics  
BUS 203 Micro Economics  
BUS 205 Financial Accounting  
BUS 207 Managerial Accounting  
BUS 241 Business Law  
BUS 343 Business Finance  
MTH 115 Introduction to Statistics  
Any Information Systems Course, CIS100 or higher

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

### Required Core: (33 credits)

BUS 561 Business Components Assessment  
(0 credits)  
MAC 520 Financial Accounting and Reporting I  
(3 credits)  
MAC 521 Financial Accounting and Reporting II  
(3 credits)  
MAC 522 Financial Accounting and Reporting III  
(3 credits)  
MAC 530 Business Law for Accountants (3 credits)  
MAC 540 Federal Income Taxation for Individuals  
(3 credits)  
MAC 541 Federal Income Taxation for Business  
Enterprises (3 credits)  
MAC 550 Auditing (3 credits)  
MAC 560 Advanced Topics in Management Cost  
Accounting (3 credits)  
MAC 570 Accounting Information Systems (3 credits)  
MAC 580 Advanced Financial Management (3 credits)  
MAC 590 Advanced Accounting Theory (3 credits)

## MASTER OF ACCOUNTANCY (MACC)

The Master of Accountancy degree program is designed for those with an undergraduate degree in Accounting who wish to pursue a graduate degree in accounting and to fulfill the CPA examination requirements to become a

Certified Public Accountant. Upon completion of this 30-hour program and its preparatory core, the individual will have the 150 total college hours and 33 accounting hours required to take the Missouri CPA examination. This program is designed to be completed in one year, and is offered in a dual-track format with evening courses, which allows students to work fulltime while pursuing a graduate degree.

### ADMISSION

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

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

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

### Requirements and Policies

1. Minimum credit hour requirement for MS degree in accounting: 24-30  
Maximum credit hour requirement for MS degree in accounting: 72
2. Candidates may transfer a maximum of six semester hours of approved graduate work toward their Fontbonne MS degree in Accounting. Only graduate-level courses taken within the last six years, subject to limited exceptions, at an accredited, degree-granting institution, with a letter grade of B or higher, will be considered. All transfer credit must be approved on a course-by-course basis by the College of Global Business and Professional Studies.
3. A letter grade of C- or better is required for all courses in the preparatory core. Students receiving less than a C- in a preparatory core course must retake the course and earn a grade of C- or better. However, students receiving a grade less than C- in two or more preparatory core courses may be dismissed from the program notwithstanding a cumulative grade point average of 3.0 or higher in the required core.

- A minimum cumulative grade point average of 3.0 is required for the required core. Any students receiving a grade less than B- in two or more courses or an F in one course in the required core may be dismissed from the program notwithstanding a cumulative grade point average of 3.0 or higher.
- The minimum time for the completion of the program is one year. The maximum completion time is six years beginning on the date of the first class of the first required core course.

### Preparatory Core:

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

MTH 115 Introduction to Statistics  
 BUS 202 Macro Economics  
 BUS 203 Micro Economics  
 BUS 205 Financial Accounting  
 BUS 207 Managerial Accounting  
 BUS 241 Business Law  
 BUS 311 Financial Accounting and Reporting I  
 BUS 312 Financial Accounting and Reporting II  
 BUS 313 Financial Accounting and Reporting III and Non-Profit Accounting  
 BUS 319 Taxation of Individuals  
 BUS 343 Business Finance  
 BUS 405 Auditing  
 Proficiency in Excel

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

### Required Core: (30 credits)

BUS 561 Business Components Assessment (0 credits)  
 MAC 530 Business Law for Accountants (3 credits)  
 MAC 541 Federal Income Taxation for Business Enterprises (3 credits)  
 MAC 551 Fraud Examination (3 credits)  
 MAC 552 Advanced Auditing Theory – Dissecting Financial Statements (3 credits)  
 MAC 570 Accounting Information Systems (3 credits)  
 MAC 580 Advanced Financial Management (3 credits)  
 MAC 590 Advanced Accounting Theory (3 credits)  
 MAC 591 Accounting and Business Strategy – Research and Decisions (3 credits)

Two electives from other Fontbonne University Graduate programs (6 credits)\*

\*Advisor approval required prior to course registration.

## MASTER OF BUSINESS ADMINISTRATION (MBA) DEGREE

The Master of Business Administration degree program is designed expressly for professionals interested in management of an enterprise or leadership of a major division of an organization. Reflecting contemporary academic practice, the curriculum focuses on the functional competencies required of managers. This degree emphasizes the identification, analysis, and solution of complex management problems that require technical understanding and balanced decision making. The courses in this degree are offered in face-to-face, online and blended formats.

### Admission

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

- A Bachelor's degree from an accredited, degree-granting college or university. Official transcripts must be received directly from the institution.
- A completed application form and \$25 non-refundable application fee.
- A minimum grade point average of 2.5 on a 4.0 scale.
- A minimum of three years of full-time work experience.
- Two letters of recommendation that indicate the student's capacity to pursue graduate-level education.

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

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

### Requirements and Policies

- Students must complete all courses in the graduate program's curriculum.
- A minimum cumulative grade point average of 3.0 is required for the program. A student receiving a grade less than B- in two or more courses or an F in one course in the curriculum may be dismissed from the program, notwithstanding a cumulative grade point average of 3.0 or higher.

3. The maximum time for completion of the program is six years from the date of the beginning of the first course in the program.

### **Preparatory Core:**

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

MTH 115 Introduction to Statistics  
BUS 203 Micro Economics  
BUS 205 Financial Accounting  
BUS 207 Managerial Accounting  
BUS 343 Business Finance

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

### **Required Core: (36 credits)**

BUS 561 Business Components Assessment (0 credits)  
BUS 565 Business Statistics (3 credits)  
BUS 566 Operations Management (3 credits)  
BUS 570 Managerial Accounting (3 credits)  
BUS 571 Financial Management (3 credits)  
BUS 572 Managerial Economics (3 credits)  
BUS 575 Seminar in Marketing Management (3 credits)  
BUS 580 The Global Business Environment (3 credits)  
BUS 586 The Social and Legal Environment of Business (3 credits)  
BUS 589 Seminar in Administrative Policy and Strategic Planning (3 credits)  
Plus nine hours of elective credits

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

## **MASTER OF MANAGEMENT (MM) DEGREE**

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

*See MBA section for admission statement and requirements and policies.*

### **Required Core: (36 credits)**

BUS 561 Business Components Assessment (0 credits)  
BUS 576 Organizational Behavior and Human Resource Management (3 credits)  
BUS 586 The Social and Legal Environment of Business (3 credits)  
MGT 500 Fundamentals of Executive Management (3 credits)  
MGT 502 Organizational Culture and Communication (3 credits)  
MGT 504 Economics and Finance for Non-Financial Managers (3 credits)  
MGT 507 Budgeting and Accounting for Managers (3 credits)  
MGT 512 Research Evaluation Techniques for Managers (3 credits)  
MGT 518 Business Policy and Strategic Planning (3 credits)  
MGT 519 Integrative Studies in the Management of Organizations (3 credits)  
Plus nine hours of elective credits

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

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

The Master of Science degree in Nonprofit Management fuses essential principles and practices from the fields of business and nonprofit into a specialized curriculum that prepares students for the major responsibilities and challenges facing professionals in this fast-growing sector. Wide-ranging social, legal, financial, organizational, and governance issues are presented to develop a solid understanding of the unique dynamics and complexities of nonprofits. Effective and relevant managerial skills are emphasized, as is the importance of advanced interpersonal skills to communicate and build relationships with a variety of constituents. Students will be prepared to think critically, act ethically and assume responsibility as nonprofit leaders, bringing about positive change.

With a significant leadership deficit predicted for nonprofits over the next decade, this comprehensive program is designed for individuals seeking to advance their career in this specialty field and for others aspiring

to transition into it. The courses in this program are offered in a blended format.

*See MBA section for admission statement and requirements and policies.*

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

### **Required Core: (36 credits)**

BUS 561 Business Components Assessment (0 credits)  
MGT 502 Organizational Culture and Communication (3 credits)  
NPM 510 Marketing and Communications for Nonprofits (3 credits)  
NPM 515 Financial Management of Nonprofit Organizations (3 credits)  
NPM 520 Resource Development for Nonprofits (3 credits)  
NPM 530 Revenue Streams for Nonprofits (3 credits)  
NPM 540 The Legal Environment of Nonprofit Organizations (3 credits)  
NPM 550 Governance, Leadership and Management for Nonprofits (3 credits)  
NPM 560 Strategy, Planning and Program Evaluation for Nonprofits (3 credits)  
NPM 570 Nonprofit Operations (3 credits)  
NPM 580 Applied Nonprofit Management Project (3 credits)  
Plus six hours of elective credits

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

## **MASTER OF SCIENCE (MS) IN SUPPLY CHAIN MANAGEMENT**

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

*See MBA section for admission statement and requirements and policies.*

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

### **Required Core: (30 credits)**

BUS 561 Business Components Assessment (0 credits)  
BUS 565 Business Statistics (3 credits)  
BUS 566 Operations Management (3 credits)  
SCM 540 Supply Chain Management (3 credits)  
SCM 550 Materials Management (3 credits)  
SCM 560 Logistics in the Supply Chain (3 credits)  
SCM 570 Lean Principles in the Supply Chain (3 credits)  
SCM 580 Finance and Negotiation in the Supply Chain (3 credits)  
SCM 590 Applied Project in Supply Chain (3 credits)

Plus six hours of elective credits

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

## **CERTIFICATES**

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

### **BUSINESS TAXATION**

**Required Core: 3 courses (9 credit hours)**  
BUS 651 Taxation of Corporations and Shareholders (3 credits)  
BUS 652 Taxation of Partners and S Corporations (3 credits)  
BUS 681 Pensions, Profit Sharing, and Deferred Compensation (3 credits)  
**Elective Core: any 2 courses (6 credit hours)**  
BUS 682 International Taxation (3 credits)  
BUS 683 Multi-state Taxation (3 credits)  
BUS 684 Advanced Corporate Taxation (3 credits)

### **INDIVIDUAL TAXATION**

**Required Core: 3 courses (9 credit hours)**  
BUS 620 Federal Income Taxation (3 credits)  
BUS 621 Tax Practice and Procedure (3 credits)  
BUS 650 Estate and Gift Taxation and Planning (3 credits)  
**Elective Core: any 2 courses (6 credit hours)**  
BUS 623 Tax Accounting (3 credits)  
BUS 680 Taxation of Real Estate (3 credits)  
BUS 681 Pensions, Profit Sharing and Deferred Compensation (3 credits)

## MANAGEMENT

### Required Core: 3 courses (9 credit hours)

- MGT 500 Fundamentals of Executive Management (3 credits)
- MGT 502 Organizational Culture and Communication (3 credits)
- MGT 507 Budgeting and Accounting for Managers (3 credits)

### Elective Core: any 3 courses (9 credit hours)

- BUS 562 Management of Information Technology (3 credits)
- BUS 575 Seminar in Marketing Management (3 credits)
- BUS 576 Organizational Behavior and Human Resource Management (3 credits)
- BUS 580 The Global Business Environment (3 credits)
- BUS 586 The Social and Legal Environment of Business (3 credits)
- BUS 587 Ethical Responsibility in Business (3 credits)
- MGT 504 Economics and Finance for Non-Financial Managers (3 credits)
- MGT 515 Project Management (3 credits)
- MGT 517 Managing for Quality and Excellence (3 credits)
- SCM 540 Supply Chain Management (3 credits)
- SCM 550 Material Management (3 credits)
- SCM 560 Logistics in the Supply Chain (3 credits)
- SCM 570 Lean Principles in the Supply Chain (3 credits)
- NPM 510 Marketing and Communication for Nonprofits (3 credits)
- NPM 520 Resource Development for Nonprofits (3 credits)
- NPM 530 Revenue Streams for Nonprofits (3 credits)
- NPM 540 The Legal Environment of Nonprofit Organizations (3 credits)

## SUPPLY CHAIN MANAGEMENT

### Preparatory Core:

- BUS 202 Macroeconomics (3 credits)
- BUS 205 Financial Accounting (3 credits)
- BUS 343 Business Finance (3 credits)
- BUS 565 Business Statistics (3 credits)
- BUS 566 Operations Management (3 credits)

### Required Core: 6 courses (18 credit hours)

- SCM 540 Supply Chain Management (3 credits)
- SCM 550 Materials Management (3 credits)
- SCM 560 Logistics in the Supply Chain (3 credits)
- SCM 570 Lean Principles in the Supply Chain (3 credits)
- SCM 580 Finance & Negotiation in the Supply Chain (3 credits)
- SCM 590 Applied Project in Supply Chain Management (3 credits)

## CONCENTRATIONS

### Accounting (18 credits)

- MAC 520 Financial Accounting & Reporting I (3 credits)
- MAC 521 Financial Accounting & Reporting II (3 credits)
- MAC 522 Financial Accounting & Reporting III (3 credits)
- MAC 540 Federal Income Taxation for Individuals (3 credits)
- MAC 550 Auditing (3 credits)
- MAC 560 Advanced Topics in Management Cost Accounting (3 credits)

### Apparel Studies (15 credits)

- APS 521 Human Element of Dress (3 credits)
- APS 522 Softgoods Diaspora (3 credits)
- APS 523 Strategies in Dissemination of Fashion (3 credits)
- APS 524 Social Responsibility: From Producer to Consumer (3 credits)
- APS 525 Historic and Cultural Textiles and Apparel (3 credits)

### Management (15 credits)

- MGT 500 Fundamentals of Executive Management (3 credits)
- MGT 502 Organizational Culture and Communication (3 credits)
- MGT 515 Project Management (3 credits)
- MGT 518 Business Policy and Strategic Planning (3 credits)
- BUS576 Organizational Behavior and Human Resource Management (3 credits)

### Multidisciplinary Health

### Communication Studies (12 credits)

- FCS 541 Applied Health Behavior to Enhance Health Outcomes (3 credits)
- FCS 542 Interpreting and Translating Science for Consumers (3 credits)
- FCS 543 Contemporary Applications for Health Communication (3 credits)

### Choose one of the following:

- FCS 524 Social Responsibility: From Producer to Consumer (3 credits)
- FCS 525 Historic and Cultural Textiles and Apparel (3 credits)
- FCS 544 Ethical Implications for Health Communication (3 credits)
- FCS 545 Cultural Competence in Health Communication (3 credits)
- FCS 552 Curriculum Development and Assessment for Children and Families (3 credits)
- FCS 554 Critical Readings in FCS (3 credits)

FCS 589 Practicum in FCS (3 credits)  
FCS 590 Independent Study (3 credits)

### **Nonprofit Management (18 credits)**

NPM510 Marketing and Communications for Nonprofits  
(3 credits)  
NPM520 Resource Development for Nonprofits  
(3 credits)  
NPM530 Revenue Streams for Nonprofits (3 credits)  
NPM550 Governance, Leadership and Management for  
Nonprofits (3 credits)  
NPM560 Strategy, Planning, and Program Evaluation for  
Nonprofits (3 credits)  
NPM570 Nonprofit Operations (3 credits)

### **Supply Chain Management (15 credits)**

SCM 540 Supply Chain Management (3 credits)  
SCM 550 Materials Management (3 credits)  
SCM 560 Logistics in the Supply Chain (3 credits)  
SCM 570 Lean Principles in the Supply Chain (3 credits)  
SCM 580 Finance & Negotiation in the Supply Chain  
(3 credits)



# COURSES

## ACCOUNTING COURSES (GRADUATE)

### **MAC 520 Financial Accounting and Reporting I (3 credits)**

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

### **MAC 521 Financial Accounting and Reporting II (3 credits)**

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

### **MAC 522 Financial Accounting and Reporting III (3 credits)**

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

### **MAC 530 Business Law for Accountants (3 credits)**

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

### **MAC 540 Federal Income Taxation for Individuals (3 credits)**

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

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

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

### **MAC 550 Auditing (3 credits)**

Professional, technical, legal, and ethical aspects of internal and external auditing will be examined. Students will learn evidence gathering procedures, sampling, and the preparation of the auditor's report. Special emphasis will be given to evaluating and implementing internal control procedures. Prerequisite: MAC 522. SP

### **MAC 551 Fraud Examination (3 credits)**

The course will cover all of the major methods employees use to commit occupational fraud. Students will learn how and why occupational fraud is committed, how fraudulent conduct can be deterred, and how allegations of fraud should be investigated and resolved. Prerequisite: MAC 550 or BUS 405. FA

### **MAC 552 Advanced Auditing Theory - Dissecting Financial Statements (3 credits)**

This course will teach students how to review, detect, and investigate possible financial statement fraud utilizing knowledge learned in the Auditing and Fraud Examination courses. Prerequisite: MAC 551. SP

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

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

### **MAC 570 Accounting Information Systems (3 credits)**

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

### **MAC 580 Advanced Financial Management (3 credits)**

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

### **MAC 585 Accounting Internship (3 credits)**

A supervised experiential-learning course that requires the student to apply the theoretical and practical knowledge obtained in their coursework to an actual work environment. This course will require the student to think critically about the application of accounting theories and practices to the workplace. The student is responsible for

obtaining the internship, and the instructor must approve the position before registration. This course will include, among other assignments, a comprehensive term paper and a formal presentation. The employer-supervisor will be responsible for submitting a formal evaluation of the student's performance at the completion of the semester. The student must be employed a minimum of 150 clock hours during the semester in which he/she is registered for this course. Prerequisite: MAC 552. SP

### **MAC 590 Advanced Accounting Theory (3 credits)**

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

### **MAC 591 Accounting and Business Strategy - Research and Decisions (3 credits)**

This accounting capstone course sharpens analytical skills while building upon basic finance and Microsoft Excel knowledge, so students leave with the solid finance knowledge that business professionals need for success. Today's most important corporate finance topics, including financial forecasting, break-even and leverage analysis, the cost of capital, capital budgeting, cash budgeting, equities, and debt will be addressed. Excel tables, pivot tables, and other areas that have become increasingly important to today's employers will be covered. Prerequisite: MAC 585. SP

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

This is the basic course that deals with the fundamental principles, concepts, and rules of federal income taxation, with primary emphasis on taxation of individuals. Students will deal with the concepts of gross income and the tax based thereon. Offered on a one-time or irregular basis.

### **BUS 621 Tax Practice and Procedure (3 credits)**

Deals with organization and functions of the Internal Revenue Service, the role and regulation of the tax practitioner and the weight and reliance that should be placed upon each of the sources of tax law. Topics include ethical responsibilities, requests for ruling, deficiencies and assessments of tax, offers in compromise, liens, closing agreements, transferee liability, claims for refund, jeopardy assessments, statutes of limitations, and the Freedom of Information and Privacy Acts and tax cases. Offered on a one-time or irregular basis.

### **BUS 622 Tax Research Methods (3 credits)**

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

### **BUS 623 Tax Accounting (3 credits)**

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

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

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

### **BUS 651 Taxation of Corporation and Shareholders (3 credits)**

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

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

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

**BUS 680 Taxation of Real Estate Transactions (3 credits)**

Deals with the federal income tax provisions affecting real estate, including like kind exchanges, sale of investment property, dealer status, real estate foreclosures, etc. State and local aspects are also considered. Offered on a one-time or irregular basis.

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

Deals with the types of deferred compensation plans offered by employers and the qualification and operating requirements of pension, profit sharing, and other deferred compensation plans. Offered on a one-time or irregular basis.

**BUS 682 International Taxation (3 credits)**

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

**BUS 683 Multi-state Taxation (3 credits)**

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

**BUS 684 Advanced Corporate Taxation (3 credits)**

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

**BUS 694 Special Topics (1-3 credits)**

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

**APPAREL STUDIES COURSES  
(GRADUATE)**

**APS 521: Human Element of Dress (3 credits)**

Survey of the classic and contemporary theories of dress and fashion, with attention to the significance of dress in human experience. Theories will be explored to provide a base from which to examine the motives and meanings associated with individuals' presentation of self via dress. The theories will be applied to design, merchandising, manufacturing and consumption of fashion-oriented products to understand how fashion is embedded in a psychological, social, and cultural milieu. FA

**APS 522: Softgoods Diaspora (3 credits)**

This course will examine the contemporary economic, technical, and political structures that influence the production and distribution of soft good products. Special emphasis on globalization, trade policies, political and legislative influences, and labor supply will enhance discussions of design, production, sourcing, and delivery of products. Students will evaluate competitiveness, innovation, technology, and human well-being in light of cost-benefit decision making processes. FA

**APS 523: Strategies in Dissemination of Fashion (3 credits)**

Examines strategies involved in creating and disseminating a successful fashion concept. In-depth analysis of licensing arrangements, the process of developing a fashion brand, strategies in managing branded product lines to attract and retain customer loyalty, as well as measures to create effective marketing campaigns will be conducted. SP

**APS 524: Social Responsibility: From Producer to Consumer (3 credits)**

Issues related to sustainability, resource management, and human rights will enhance understanding of the relationship of the apparel industry to environmental and human well-being. Students will evaluate the quality of contemporary sources of information, consider costs and benefits of socially and ethically responsible decision making, and make recommendations for current and future professionals in the apparel industry. SP

**APS 525: Historic and Cultural Textiles and Apparel (3 credits)**

The history of the production and adoption of dress will be examined from a human needs perspective. Students will develop appreciation for the social, political, economic, and technological influences on the dress of humans across time and geographic location. Personal experience with textile production will supplement the understanding of human interaction with textiles. SU

**BUSINESS ADMINISTRATION COURSES  
(GRADUATE)**

**BUS 561 Business Components Assessment (0 credits)**

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

**BUS 562 Management of Information Technologies (3 credits)**

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

Prerequisite: MBA student or senior with permission of instructor. FA

**BUS 565 Business Statistics (3 credits)**

The purpose of this course is to develop students' understanding of the use of statistics for business applications. The focus is on the collection, analysis, interpretation, and reporting of data for management decisions. Use of Microsoft Excel and interactive materials from the Internet will facilitate learning. Concepts covered include sampling, descriptive statistics, probability distributions, confidence intervals, linear regression, and statistical process control. Prerequisite: MTH 115. FA

**BUS 566 Operations Management (3 credits)**

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

**BUS 570 Managerial Accounting (3 credits)**

Readings and case studies will be used to develop a student's understanding, from a managerial perspective, of the issues, theories, and practices involved in the development and analysis of the value chain, strategic accounting, cost behaviors, costing systems, relevant costs, the development of pricing, budgeting, volume-profit analysis, variance analysis, and segment margins. Prerequisite: BUS 207. FA, SP

**BUS 571 Financial Management (3 credits)**

Combining theory and application, the course will examine the primary financial management functions. Topic coverage will include: financial planning, capital budgeting, long-term financing, and working capital management. Prerequisite: BUS 343. SP

**BUS 572 Managerial Economics (3 credits)**

An examination of managerial decision-making. Topics include: empirical supply, demand, and elasticity estimation. How various market structures affect business decisions and an overview of quantitative forecasting. Prerequisite: BUS 203; MTH 115. SP, SU

**BUS 575 Seminar in Marketing Management (3 credits)**

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

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

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

**BUS 580 The Global Business Environment (3 credits)**

This course focuses on the problems of the senior executive in the management of internationally active firms. Emphasized are the economic, political, and cultural environments, as well as theories of international trade and investment. FA, SP, SU

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

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

**BUS 587 Ethical Responsibility in Business (3 credits)**

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

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

This is the capstone course for the Master of Business Administration program. This course utilizes case studies to analysis of strategies, policies, and practices of domestic and global organizations as well as the environment within which each operates. Students will be required to demonstrate the management skills necessary to analyze information, data, and corporate scenarios to develop policy and strategic proposals for operating an organization in a competitive and changing environment. This will include student performance to develop and propose implantation plans and control metrics to affect such functions as marketing, human resources, production, finance, accounting, sustainability, ethics, quality, lean practices, and operations for a targeted customer segment. Students are expected to interact effectively in a professional manner and on a personal level in a team environment. Multiple assessments covering various business disciplines will be administered in this capstone course. Graduate level presentation and written skills will be required in all coursework performed. Prerequisite: Students are required to have completed 24 hours in the major and student must receive advisor's approval. This course is not transferable from other institutions. FA, SP, SU

**BUS 594 Special Topics (1-3 credits)**

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

**BUS 595 Applied Business Research Project (3 credits)**

A supervised experiential-learning project that requires the student to apply the theoretical and practical knowledge obtained in their graduate coursework to an actual work environment. This course will require the student to think critically about the application of graduate business theories and practices to the workplace. The student will be required to identify the specific business theories and practices being utilized in their setting and analyze their application, including their appropriateness and effectiveness. This course will include, among other assignments, a comprehensive term paper and a formal presentation. The employer-supervisor will be responsible for submitting a formal evaluation of the student's performance at the completion of the semester. The student must clock a minimum of 150 hours in the actual work environment and during the semester in which he/she is registered for this course. This course may not be repeated and students must be in the second half, by hours completed, of their program coursework. Permission of the instructor is required.

**MANAGEMENT COURSES (GRADUATE)**

**MGT 500 Fundamentals of Executive Management (3 credits)**

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

**MGT 502 Organizational Culture and Communication (3 credits)**

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

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

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

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

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

### **MGT 512 Research Evaluation Techniques for Managers (3 credits)**

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

### **MGT 515 Project Management (3 credits)**

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

### **MGT 517 Managing for Quality and Excellence (3 credits)**

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

### **MGT 518 Business Policy and Strategic Planning (3 credits)**

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

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

This capstone course requires students to complete a major project integrating the knowledge and skills they have acquired throughout the program. The project may focus on a practical business problem or opportunity. Students will analyze the problem or opportunity, formulate a number of potential solutions to the problem, defend the selected solution, and discuss the implementation and impact of the solution. Prerequisite: 24 hours including MGT512 must be completed in the major, and student must receive Advisor's approval. FA, SP

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

### **NPM 510 Marketing and Communications for Nonprofits (3 credits)**

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

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

This course provides the basic financial planning and management skills necessary in today's nonprofit organizations. Fund accounting, capital and operations budgeting, cash-flow analysis, expenditure control, long-range financial planning, audits, grants, and contracts will be explored. Students will apply theories and concepts presented in the course to the development of budget and financial projects relevant to nonprofit organizations.

### **NPM 520 Resource Development for Nonprofits (3 credits)**

Students will study the principles and practices of traditional philanthropy and the methods of effective fund development including grant writing. Students will acquire the skills necessary to assess agency fundraising readiness and develop and implement a plan to support the organization's mission. Students will also acquire the skills to compose and submit a good proposal. Prerequisite: May Apply. SP

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

This course will introduce students to diverse nonprofit revenue options that can sustain an organization's resource and fund development efforts. Students will expand their knowledge of the opportunities that exist for sustainable income and learn which revenue options are most appropriate for various types of organizations. Prerequisite: NPM 515. SP

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

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

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

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

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

Examines the development and implementation of a strategic plan by the board and staff. Students will understand the planning cycle and the need for internal and external collaboration. An emphasis will be placed on the importance of program planning and evaluation. Prerequisite: MGT 507 OR NPM 515. SU

**NPM 570 Nonprofit Operations (3 credits)**

Operations are the core of nonprofit organizations. In this course, students will understand the functions and impact of day-to-day operations. Various facility issues will be discussed in order to give a broad base understanding of their overall effect in mission delivery. Prerequisite: NPM 515. FA

**NPM 580 Applied Nonprofit Management Project (3 credits)**

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

of the solution on the organization. Prerequisite: NPM 515, 24 hours must be completed in the major and student must receive Advisor's approval. FA

**SUPPLY CHAIN MANAGEMENT COURSES (GRADUATE)**

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

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

**SCM 550 Materials Management (3 credits)**

This course builds upon information from Supply Chain Management with emphasis on material management, manufacturing planning, control systems, purchasing, distribution, logistics transportation and warehouse distribution center (DC) management. The course will focus on materials management, production planning systems, material requirements planning (MRP)/capacity management, and inventory fundamentals, including physical inventory and warehouse management, just-in-time (JIT), Lean, total quality management (TQM), Kanban, and supply chain metrics. FA

**SCM 560 Logistics in the Supply Chain (3 credits)**

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

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

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

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

This course examines cost management in the supply chain with cost analysis for decision making. The course will focus on total cost of ownership, financing the supply chain, supplier price analysis, supplier cost analysis, contract negotiation, contract performance/penalty drivers, make/buy analysis, and risk analysis/management. Prerequisite: BUS 202. SP

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

In this course students will manage a project from design, product development, integrated logistics support, material management and optimizing value. Emphasis is placed on contract management, procurement systems, introduction of new systems to the supply chain, managing configurations and data for effective project management, managing change, including new technology, life cycle, and quality improvement. Prerequisite: 21 hours must be completed in the major including SCM 540, SCM 550, SCM 560 and SCM 570 and student must receive Advisor's approval. FA, SP