

## **Emmett & Miriam McCoy College of Business Administration**

The Graduate School of Business in the McCoy College of Business Administration is dedicated to pursuing and providing the knowledge and skills that prepare graduate students for key management responsibilities in today's complex and dynamic global business environment. The School challenges students to develop the knowledge, skills, and abilities necessary to advance their personal and professional objectives through an environment of teaching excellence, complemented by scholarly research and service.

The Master of Business Administration (M.B.A.) program in the McCoy College emphasizes the knowledge and tools needed for professional success and is designed for those individuals who expect to pursue careers in the management of organizations in either the public or private sector. The curriculum provides broad-based, generalized education with the flexibility to meet individual needs. Students may choose an optional emphasis in one of three areas of study. The entire general MBA program can be completed on the San Marcos campus or at the Round Rock Campus.

Students interested in careers related to international business may choose to seek the M.B.A. degree with an International Business emphasis. This emphasis is designed to provide focused study in international business including cultural, historical and political issues. While this emphasis is available to all students in the M.B.A. program, it is especially well suited for undergraduate students in the international studies undergraduate program.

The M.B.A. with an Engineering and Technology emphasis is offered in cooperation with the Department of Engineering Technology, an academic division of the College of Science and Engineering. M.B.A. students pursuing the engineering and technology specialization should find enhanced career opportunities with companies oriented significantly toward engineering and technology.

If your interest is the healthcare industry, the M.B.A. with a Healthcare Administration emphasis may be for you. Offered jointly with the College of Health Professions, the program combines academic content from both colleges to prepare students for a successful career in healthcare.

For those interested in the field of Human Resource, an M.B.A. with an emphasis in Human Resource Management is available.

The Master of Accountancy (M.Acy.) program is designed to broaden the educational experience of individuals preparing for a career in the public accounting profession. Students explore the social, ethical, and environmental effects of accounting information on those who rely on it for their decision making needs. The M.Acy. program can be used to satisfy the 150-hour education requirement for the Certified Public Accountant (CPA) exam in Texas.

The Master of Science in Accounting and Information Technology (M.S.) program is designed to prepare students for successful careers in the management of accounting information systems and/or consulting. The program is jointly delivered by the Accounting Department and the Computer Information Systems and Quantitative Methods Department.

The Master of Science in Human Resource Management (M.S.) program is a flexible, part-time program designed to prepare people for successful careers in human resource management. In comparison to the MBA program, which offers a broad-based business education, the MSHRM program offers in-depth knowledge associated with the major aspects of human resource management. The MSHRM curriculum has been designed to adhere to educational guidelines set forth by the Society for Human Resource Management (SHRM), the premier professional association for the human resource field.

## **Majors and Degrees Offered:**

Business Administration, M.B.A.  
    General  
    Computer Information Systems  
    Engineering & Technology emphasis  
    Health Administration emphasis  
    Human Resource Management emphasis  
    International Business emphasis  
Accountancy, M.Acy.  
Accounting & Information Technology, M.S.  
Human Resource Management, M.S.

## **Admission Policy**

For more information regarding admission application requirements and deadlines, please visit the Graduate College website using one of the following links:

<b>Accounting</b>	<a href="http://www.gradcollege.txstate.edu/acct.html">www.gradcollege.txstate.edu/acct.html</a>
<b>Accounting &amp; Information Technology</b>	<a href="http://www.gradcollege.txstate.edu/ait.html">www.gradcollege.txstate.edu/ait.html</a>
<b>Business Administration</b>	<a href="http://www.gradcollege.txstate.edu/bus.html">www.gradcollege.txstate.edu/bus.html</a>
<b>Human Resource Management</b>	<a href="http://www.gradcollege.txstate.edu/bhrm.html">www.gradcollege.txstate.edu/bhrm.html</a>

## **Master of Business Administration, M.B.A.**

Students entering the M.B.A. program may choose one of six program options. The first is the general M.B.A., the second option is the M.B.A. program with a Computer Information Systems emphasis, the third option is the M.B.A. program with an Engineering and Technology emphasis, the fourth is the M.B.A. with a Health Administration emphasis, the fifth is the M.B.A. with a Human Resource Management emphasis, and the final is the M.B.A. with an International Business emphasis. Each option requires completing coursework from three sets of courses.

Courses in the first set constitute Tier 1 core courses. They are designed to give students a strong foundation in business as well as begin intensive professional development. These courses must be completed for any of the MBA options selected.

The second set of courses is the Tier 2 core courses. The purpose of the Tier 2 core courses is to ensure that all students completing a program of study have a common academic experience in all areas critical to success in a discipline. While all M.B.A. options require a similar set of Tier 2 core courses, there are some exceptions noted below.

The third set of courses for the M.B.A. options is the elective courses. In addition to the required Tier 1 and Tier 2 core courses for each M.B.A. option, the degree candidate is allowed to select a group of courses from an approved set of electives. The exact number of elective courses varies between degree options. Course requirements for each M.B.A. option are described below.

**General M.B.A. Option.** The general M.B.A. degree (a 42-hour program) requires 33 semester hours of required core courses and 9 semester hours of elective courses. In addition, students enrolled in the General M.B.A. option may choose to write a thesis as part of the degree requirements. Under the thesis plan, the student must complete the same requirements as the non-thesis option except that six semester hours of electives will be replaced by six hours of thesis credit. The University requirement for a comprehensive examination is satisfied by an in-depth analysis of a case designed to integrate the M.B.A. core areas.

All general M.B.A. students must complete 33 semester hours of graduate core courses. Students must satisfy all prerequisites of a graduate course before enrolling in a course. Tier 1 core courses should be taken before other courses. Advanced Statistical Methods for Business, QMST 5334, should be taken early in a student's academic program. Strategic Management, MGT 5313, should be taken in the student's last term because it serves as the capstone course for integrating the course material in the M.B.A. program. The University required comprehensive exam is given as part of this course.

The required core courses for this option include the following. Descriptions of these courses may be found in the "M.B.A. Core Course Requirements" section below.

Tier 1 Core Courses

B A 5351	Organizational Performance and Competitive Advantage
B A 5352	Developing the Financial Perspective of the Firm
B A 5353	Understanding and Analyzing Organizational Problems

Tier 2 Core Courses

ACC 5361	Accounting Analysis for Managerial Decision Making
CIS 5318	Information Technology in the Digital Economy
ECO 5316	Managerial Economics
FIN 5387	Managerial Finance
MGT 5313	Strategic Management
MGT 5314	Organizational Behavior and Theory
MKT 5321	Marketing Management
QMST 5334	Advanced Statistical Methods for Business

In addition to the 33 semester hours of core courses, general M.B.A. students must complete 9 hours of graduate-level electives (3 hours in the case of students choosing the thesis option). Electives are available in accounting, business law, computer information systems, economics, finance, management, marketing, quantitative methods, and disciplines outside the field of business. A maximum of six elective hours may be taken outside of business, but the courses must be approved by the McCoy College Director of Graduate Programs and the Dean of the Graduate College **before the student enrolls** in the course.

Students in the general M.B.A. option would normally select three courses from the set courses listed in the "M.B.A. Elective Courses" section below. Courses listed in this set do not include all the potential business electives. Each academic department may offer additional courses whenever the demand exists and resources are available. All electives are not offered every term.

**M.B.A. with Computer Information Systems Option.** Students seeking the M.B.A. degree with a Computer Information Systems emphasis are required to complete the same required core courses as the general M.B.A. option plus CIS 5358 IT Systems Project Management and CIS 5368 Information Security. Additionally, students pursuing this option will choose 6 hours of electives from the following: CIS 5355 Database Management Systems; CIS 5356 Business Telecommunications; CIS 5360 E-Commerce: Strategies, Technologies, and Applications; CIS 5364 Data Warehousing and Mining; CIS 5370 Enterprise Resource Planning; CIS 5390A Special Topics in Computer Information Systems-Business Process Modeling; CIS 5390B Special Topics in Computer Information Systems-Business Intelligence.

**M.B.A. with International Business Option.** Students seeking the M.B.A. degree with an International Business emphasis are required to complete the same required core courses as the general M.B.A. option except that MKT 5330 International Marketing, will be taken in the place of MKT 5321 Marketing Management. The 33 hours of Tier 1 and Tier 2 core courses will be complemented by 12 hours of electives from a set of internationally focused courses that are designed to support the core

material for this option. Electives will allow students to concentrate either in international management or international finance and economics. This MBA option will require a total of 45 hours to complete.

**M.B.A. with Engineering and Technology Option.** Students seeking the M.B.A. degree with an Engineering and Technology emphasis are required to complete the same core courses as general M.B.A. students with the exception that students will be required to take TECH 5315 Engineering Economic Analysis, rather than ECO 5316 Managerial Economics. Additionally, students choosing this option will be required to take TECH 5364 Statistical Applications in Manufacturing Process Control. Students must also complete nine hours of graduate-level technology electives. Recommended technology electives are TECH 5382 Industrial Ecology, TECH 5385 Readings in Technology, and TECH 5387 Planning Advanced Technology Facilities. The courses and their descriptions are listed in this catalog under the **Department of Technology** section within the College of Science. Other graduate-level technology courses are acceptable as electives. However, courses other than the three listed above may require certain background work. Students must secure permission of their graduate advisor **before** enrolling in any other elective course. This option requires 45 hours of graduate coursework.

**M.B.A. with Health Administration Option.** Students seeking the M.B.A. degree with a Health Administration emphasis are required to complete the same required core courses as the general M.B.A. option plus HA 5300 Healthcare Organization and Delivery. Students selecting this option will be required to select 9 hours of electives from a set of Health Administration courses including HA 5321 Healthcare Law, HA 5325 Advanced Patient Care Management and Quality Improvement in Health Care, HA 5334 Operational Decision Making for Healthcare Managers, HA 5335 Public Health for Healthcare Administrators, HA 5355 Human Services Management in Healthcare Facilities, and HA 5356 Policy Development in Healthcare Arena. A description of these courses can be found in this catalog in the **School of Health Administration** section. This option requires 45 hours of graduate coursework.

**M.B.A. with Human Resource Management Option.** Students seeking the M.B.A. degree with a Human Resource Management emphasis are required to complete the same required core courses as the general M.B.A. option plus MGT 5330 Seminar in Human Resource Management. Students selecting this option will be required to select 9 hours of electives from a set of Human Resource Management courses including MGT 5336 Compensation and Benefits, MGT 5337 Organizational Staffing, MGT 5338 Human Resource Development, MGT 5339 International Human Resource Management, BLAW 5310 The Employment Relationship, and MGT 5310 Organizational Change Management. This option requires 45 hours of graduate coursework.

**Degree Requirements.** In summary, the requirements for the M.B.A. degree program consist of satisfactory completion of the following:

1. Tier 1 and Tier 2 graduate core and elective coursework as determined by the M.B.A. option selected: For students who select the general M.B.A. non-thesis option, eleven M.B.A. graduate-level core courses and three-elective courses (9 hours); or
  - a. For general M.B.A. students who select the thesis option, eleven M.B.A. graduate-level core courses, one elective courses (3hours) and a thesis (6 hours credit);
  - b. For students who select the M.B.A. with an International Business emphasis, eleven M.B.A. graduate-level core courses and four international elective courses (12 hours credit) focusing either international management or international finance and economics (45 hour program); Thesis option not available;

- c. For students who select the M.B.A. with an Engineering and Technology emphasis, twelve graduate-level core courses and three engineering and technology elective courses (9 hours) (45 hour program). Thesis option not available;
  - d. For students who select the M.B.A. with a Health Administration emphasis, twelve graduate-level core courses and three health administration elective courses (9 hours) (45 hour program). Thesis option not available.
  - e. For students who select the M.B.A. with a Human Resource Management emphasis, twelve graduate-level core courses and three human resource management elective courses (9 hours) (45 hour program). Thesis option not available.
2. Satisfactory completion of the comprehensive examination taken as part of the capstone Strategic Management course MGT 5313;
  3. Acceptance of the thesis if the thesis degree option is selected.

## Courses Offered

### M.B.A. Core Course Requirements

#### *Tier 1 Core Courses*

**B A 5351 Organizational Performance and Competitive Advantage.** (3-0) This course is designed to provide an integrative understanding of the firm. A variety of organizational models and perspectives will be incorporated to facilitate understanding of the complexities of the firm, its environments, and its relationships with stakeholders. Includes focus on case analysis issues and communication skills. Prerequisite: MBAs only.

**B A 5352 Developing the Financial Perspective of the Firm.** (3-0) Development of the theoretical basis and presentation of accounting and finance. Topics include understanding the basic elements of financial statements, the use of accounting information in decision making, and the techniques for the acquisition and management of the firm's financial resources. Prerequisite: B A 5351 or concurrent enrollment.

**B A 5353 Understanding and Analyzing Organizational Problems.** (3-0) An introduction to the concepts of economic theory and statistics, with an emphasis on developing skills in data and economic analysis to solve business problems. Coverage includes prices, costs, market structures, macroeconomic policies, central tendencies in data, confidence intervals, hypothesis testing, and regression. Prerequisite: B A 5351 or concurrent enrollment.

#### *Tier 2 Core Courses*

**ACC 5361 Accounting Analysis for Managerial Decision Making.** (3-0) Use of accounting information for improving managerial decision making. Emphasis is on understanding the practice of business management, budgeting, cost behavior, and operational, internal, and management control. Prerequisite: B A 5352.

**CIS 5318 Information Technology in the Digital Economy.** (3-0) Provides an understanding of the issues involved in the strategic management of the information assets of organizations. Examines the issues and challenges that users face within the Information Technology (IT) management arena as part of a firm's business and IT strategy. Focus is on managerial rather than technical issues. Prerequisite: B A 5351.

**ECO 5316 Managerial Economics.** (3-0) The application of economic theory and analysis to the formulation of business policy, including demand analysis, production theory, linear programming, and pricing policy. (MBA with Technology Emphasis students complete TECH 5315.) Prerequisite: QMST 5334 with a grade of C or better.

**FIN 5387 Managerial Finance.** (3-0) Concentrates on the finance function, analysis and budgeting of funds, management of current assets, short and intermediate-term financing requirements, long-term debt policy and capital structure, capital budgeting, and the concept of cost of capital. Risk and return trade-offs also are studied. Prerequisite: B A 5352.

**MGT 5313 Strategic Management.** (3-0) An integrative approach to policy formulation and administration (decision making) to achieve organization objectives. *Should be taken the last term of student's MBA program.* Prerequisites: QMST 5334, MKT 5321, ACC 5361, FIN 5387.

**MGT 5314 Organizational Behavior and Theory.** (3-0) Organizational behavior and structure as influenced by environmental variables and system relationships. Prerequisite: B A 5351.

**MKT 5321 Marketing Management.** (3-0) A study of the planning and coordination of marketing functions, marketing policies, and the analysis of marketing administration. Prerequisite: B A 5351.

**QMST 5334 Advanced Statistical Methods for Business.** (3-0) The course provides the quantitative foundation for business analysis and decision making. Topics include: regression analysis, mathematical programming, simulation and other analytical/modeling techniques with wide applicability in decision-making and problem solving in all functional areas of business. Prerequisite: B A 5353.

### **M.B.A. Elective Courses**

*Students must complete the appropriate background course or its equivalent before enrolling in elective courses.*

**ACC 5352 Financial Statement Reporting and Analysis.** (3-0) A study of financial statement reporting and analysis. Use of tools and skills will be used to analyze and interpret financial reports for assessing financial performance of firms to facilitate investment, lending, and other financial decisions in a variety of business contexts. Prerequisite: ACC 5361.

**ACC 5362 Cost and Managerial Accounting Theory.** (3-0) A study of recent developments and topics in the area of cost and managerial accounting. Includes a discussion of quantitative techniques and their applicability to accounting problems. Prerequisite: ACC 3313 with a grade of "B" or better or ACC 5361.

**B A 5100 Business Professional Development Seminar.** (1-0) This course is designed to contribute to the development of the business professional. Academic content is supplemented by training in soft skill topics to better prepare the students for a successful business career. Prerequisite: MBA students only.

**BLAW 5310 The Employment Relationship.** (3-0) A study of trends in the rapidly evolving "law of the workplace," with emphasis on how lawmakers attempt to balance the rights and responsibilities of employers and workers. Prerequisite: BA 5351

**BLAW 5368A Judicial and Legislative Trends in the Legal Environment of Business.** (3-0) An examination of recent court cases and legislation enacted or that may be pending before Congress in order to understand the impact of current laws on business activity.

**BLAW 5368B Law and Ethics in the Business Environment.** (3-0) An examination of the ethical dimensions of management decision-making. Problems are viewed through the lens of a value system determined, in part, by the legal system.

**BLAW 5368F Business Law for Entrepreneurs.** (3-0) Course explores steps that an entrepreneur who is contemplating leaving an employer can take to make the departure amicable.

**BLAW 5368G Legal Issues in International Business Law.** (3-0) Emphasis in Latin American Business.

**BLAW 5368H Legal Issues of Sustainability and Responsibility.** (3-0) Diverse frameworks and analytical methods underlying our understanding of sustainability are explored, including the legal aspects & impact on business, society, environment and economy. Topics include corporate governance, globalization, urbanization, energy, human population, food, natural resources, water and equity.

**BLAW 5368J Commercial Law.** (3-0) A traditional business law course which examines sales, negotiable instruments, creditor's rights and remedies, secured transactions, bankruptcy law, personal property, bailments, real property and landlord-tenant relationships. Prerequisites: BLAW 2361, graduate status, and good academic standing.

**BLAW 5368K Business Organizations and Government Regulations.** (3-0) A traditional business law course which examines agency, employment law, partnerships, limited liability companies, corporations, securities law, law for small business, administrative law, consumer law, environmental law, antitrust law, and insurance. Prerequisites: BLAW 2361, graduate status, and good academic standing.

**CIS 5355 Database Management Systems.** (3-0) Explores the concepts, principles, issues, and techniques for managing corporate data resources using database management systems. The course includes techniques for analysis, design, and development of database systems, creating and using logical data models, database query languages, and procedures for evaluating database management software. Students will use a relational database management system to develop a management information system.

**CIS 5356 Business Telecommunications.** (3-0) Explores the technology that is revolutionizing the manner in which business and government conduct their operations and the effects new developments in communication media have on computing systems. This course reflects the current state-of-the-art in data communication networking.

**CIS 5358 IT Systems Project Management.** (3-0) An in-depth study of the project management body of knowledge as applied to information Technology with an emphasis on the management of scope, costs, schedules, quality, and risks. Includes program management, system methodologies, material procurement, and human, cultural, and international issues and their impact on the organization.

**CIS 5360 E-Commerce: Strategies, Technologies, and Applications.** (3-0) This course is designed to familiarize students with current and emerging e-commerce technologies. Topics include Internet technology for business advantage, reinventing the future of business through e-commerce, business opportunities in e-commerce, and social, political, global, and ethical issues associated with e-commerce.

**CIS 5364 Data Warehousing and Mining.** (3-0) Familiarizes students with current and emerging data warehousing and mining technologies that are likely to play a strategic role in business organizations. Topics include data mining techniques, data warehouse development life cycle, data warehouse navigation, data quality, and performance issues. Prerequisites: QMST 5334, QMST 2333 or equivalent.

**CIS 5368 Information Security.** (3-0) This course covers the analysis, design, development, implementation, and maintenance of information security systems. Topics include legal, ethical, professional, personnel issues; risk management; technology; cryptography; and physical security.

**CIS 5370 Enterprise Resource Planning.** (3-0) The use of information technology for integrating an enterprise for operational control and strategic business intelligence is examined via ERP applications. Managerial issues surrounding the selection, design, and implementation of ERP systems are emphasized.

**CIS 5390A Special Topics in Computer Information Systems – Business Process Modeling.** (3-0) A study of tools and techniques for analyzing requirements of business process oriented systems. This course emphasizes a model driven approach and its usage for developing information controls. Unified Modeling Language (UML) is introduced to specify the user/system interaction, business logic, and data storage.

**CIS 5390B Special Topics in Computer Information Systems – Business Intelligence Project.** (3-0) Development of a system used for the implementation of analytics to diverse areas of interest, including: marketing, financial risk analysis, quality management in manufacturing health care management, and geographic information systems. Prerequisite: CIS 5355, CIS 5364.

**ECO 5310 International Economics.** (3-0) Examination of the patterns of trade and finance among nations, integrating the topics of exchange rates, trade barriers, customs unions, and macroeconomics policy into a unified treatment of international economic relations. Prerequisite: B A 5353.

**ECO 5320 Emerging Market Economies.** (3-0) The course focuses on the structural characteristics of the emerging market economies, with an emphasis on analyzing the salient economic challenges and opportunities facing contemporary emerging market economies. Prerequisite: B A 5353.

**FIN 5322 Investment Analysis.** (3-0) This course provides an introduction to the basic concepts of investments and investment management. It is designed to develop a framework within which to view the investment process in a global environment and an understanding of the institutional setting in which investment decisions are made. Prerequisite: B A 5352.

**FIN 5332 Portfolio Theory and Capital Markets.** (3-0) This course is designed to provide students with an overview of the strategies for creating and managing portfolios. At the end of this course, students should understand the tools for investment management. Topics covered include portfolio construction and analysis, risk analysis, asset class management, derivatives, and portfolio performance analysis. Prerequisite: FIN 5322.

**FIN 5337 International Finance.** (3-0) Examination of economic incentives and rationale for multinational firms, exchange rate risk exposure and management, investment decision strategy, and the general economic impact of multinational firm activity. Prerequisite: B A 5352

**FIN 5338 International Investments and Financial Management.** (3-0) Examination of economic incentives and rationale for international investment and financing. Topics include exchange rate risk exposure and management, global debt and equity investment and financing, foreign currency derivative markets, and general investment and financing strategy in global capital market. Prerequisite: B A 5352.

**FIN 5347C Real Estate Investment.** (3-0) An application of capital budgeting to real estate investment decisions. Prerequisite: FIN 5387.

**FIN 5347F Money, Banking, Financial Markets & Institutions.** (3-0) This course will examine the important relationships between money, depository institutions, financial markets and non-depository financial institutions. It is designed to equip managers with the intellectual tools necessary to critically evaluate changing and evolving financial market conditions and their impact on managerial decision making. Prerequisite: BA 5352

**FIN 5347G Short-Term Financial & Treasury Management.** (3-0) The focus of the course is to apply financial concepts and quantitative techniques to solve issues in corporate treasury and short-term financial problems. Topics include cash collection, cash concentration, disbursement management, forecasting cash flows, credit management, banking relationships, and short-term investment and borrow strategies. Prerequisite: BA 5352.

**FIN 5395 Independent Study in Finance.** (3-0) An in-depth study of a single topic or related problem solved through finance research. The course may be repeated once if the topic studied is different. Prerequisite: Consent of instructor and Department Chair.

**MGT 5301 Graduate Assistant Development.** (3-0) Completion of this course is required as a condition of employment for graduate assistants. The course is seminar based and covers topics related to employment responsibilities. This course does not earn graduate credit. Graded on a credit (CR), no-credit (F) basis. Prerequisite: McCoy College Graduate Assistant.

**MGT 5310 Organizational Change Management.** (3-0) Presents an overview of the process of change in an organization and stresses the key issues involved in reengineering and renewing organizations. Problems dealing with stress and conflict during major change will be explored along with practical ideas on building effective teams to make change possible and sustainable.

**MGT 5311 Process Improvement Management in Organizations.** (3-0) Learn existing and latest developments in process improvement techniques for continuous improvement and the role of quality as a system for establishing an organization's competitive advantage. Process mapping is emphasized and assessment of effectiveness in the interactions of the managerial and technical systems of organizations is also studied.

**MGT 5312 Seminar in Management.** (3-0) Development of philosophy, strategy, and tactics in managing an enterprise. Administrative processes common to all enterprises, such as entrepreneurship, business and society, leadership and group behavior in organizations, business ethics, and international management. (Course may be repeated for credit with different course focus.)

**MGT 5315 New Venture Management.** (3-0) This course provides an overview of the entrepreneurial process from the initial idea through start-up, growth, and harvest. Students learn how to write a business plan, manage all the elements of an entrepreneurial business, and develop a better understanding of the requirements of the entrepreneurial life path.

**MGT 5318 Cross-Cultural Management.** (3-0) The global environment requires sensitivity to and the adaptation of leadership and management skills and practices, and the culture-bound differences in workplace behavior and attitudes. Explores how differences in cultural core values shape behavior and attitudes of workers, managerial colleagues, and negotiating partners. Prerequisites: B A 5351.

**MGT 5321 Supply Chain Management.** (3-0) A variety of tools and frameworks provide students and understanding of the basis behind supply chain decision making. Topics include supply management concepts, demand-supply management, pull/push system, capacity and resource allocation, performance measurement, relationship assessment, and outsourcing in an integrated supply chain. Require graduate standing.

**MGT 5325 Managing Business Creativity.** (3-0) This course focuses on the means by which businesses and individuals foster and maintain their creative and innovative skills. Key topics include: idea generation and refinement, idea screening, prototype development, and feasibility analysis. Objectives are met through classroom exercises, case analysis, guest speakers, and individual and team projects.

**MGT 5330 Seminar in Human Resource Management.** (3-0) A study of current developments and practices in human resource management, including employment laws; planning, recruitment and selection; training and development programs; wage and benefits administration; performance management, human relations and productivity; labor relations; safety and health; and current contributions to human resource management theory.

**MGT 5335 New Venture Launch.** (3-0) The purpose of this class is to ensure students gain a full understanding of what it takes to start and grow a business. Students learn the process of creating a new venture from the inside by planning, organizing and launching an actual business. Prerequisites: MGT 5315.

**MGT 5336 Compensation and Benefits.** (3-0) This course addresses the rewards systems in organizations. Strategic and technical considerations in designing, administering and managing compensation and benefits plans in organizations, including job analysis and evaluation, wage levels and structures, legal issues, individual and group incentives, and benefits are considered. Prerequisites/corequisite: MGT 5330.

**MGT 5337 Organizational Staffing.** (3-0) A study of the methods involved in recruitment and selection of employees with an emphasis on measurement, job analysis, performance appraisal, legal issues, and the role of human resource planning and strategy. This course relies on statistics to teach students to make reliable and valid employment decisions. Prerequisite/Corequisite: MGT 5330.

**MGT 5338 Human Resource Development.** (3-0) A study of theoretical and applied perspectives on needs assessment, design, development delivery and evaluation of training and development as well as organizational change and development. Prerequisite/Corequisite: MGT 5330.

**MGT 5339 International Human Resource Management.** (3-0) A study of challenges that decision makers consider when managing their human resources across the globe. Drawing on theories and models from cross-cultural and international management areas, this course covers such topics as globalization, culture, emerging international assignments, and expatriate recruitment, selection, training, repatriation, and career management. Prerequisite/corequisite: MGT 5330

**MGT 5345 Integrative Field Project.** (3-0) Student teams work directly with organizations and managers to solve significant managerial problems. Students apply their skills and knowledge acquired in the program in a real world setting. Results of the project are summarized in a comprehensive written report and a formal oral presentation. Prerequisites: Permission of the instructor.

**MGT 5375 International Management-Latin America.** (3-0) A study of the cultural, economic, regulatory, and political factors impacting international business. Emphasis is placed on theory and research of management phenomena in Latin America and on issues mediating commercial and governmental relations between the United State and Latin American countries.

**MGT 5380 Special Topics in Management.** (3-0) The study of selected topics in management. Course may be repeated with different topic.

**MGT 5380A Business Ethics Leadership.** (3-0) This course examines a variety of ethical issues in business from multiple stakeholder perspectives (top management, employees, community members, etc.). The course is designed to enhance moral awareness and facilitate individual development with respect to making ethical decisions that contribute to effective corporate management and leadership.

**MGT 5380B Human Resource Information Systems.** (3-0) This course provides an overview of functional areas in an HRIS system with a focus on the acquisition of skills with respect to the software as well as knowledge regarding the implementation process, associate benefits and costs, and the application of HRIS to manage critical HRM processes. Prerequisite/Corequisite: MGT 5330.

**MGT 5380D Labor Relations and Negotiation.** (3-0) This graduate level course is a study of labor organizations and their impact as well as negotiation and conflict resolution issues. The course will examine the National Labor Relations Act (NLRA), union and employer rights under the NLRA, union organizing, collective bargaining, negotiation, contract administration, mediation and arbitration. Prerequisite or Co-requisite: MGT 5330.

**MGT 5390 Business Research Methods.** (3-0) Designed to aid graduate students in analyzing reports, evaluating research and in planning research reports. Involves the selection of research problems, sources of data, analysis, presentation, report writing, directed reading, class reports, and a research problem.

**MGT 5391 Managing the Communication Process.** (3-0) The study and application of theory and psychology of managerial communication using written, oral, and technological modes to communicate within the business environment. The course includes the process and product approach to graphics, leadership, problem solving, prioritizing, interviewing, and communicating change.

**MGT 5395 Graduate Business Internship.** (0-15) Integration of professional and academic experience through internship with an external employer. Prerequisites: MBA students only; must have completed 12 or more hours of graduate business courses; enrollment subject to availability and approval.

**MKT 5311 Current Developments in Marketing.** (3-0) Advanced study of marketing functions and institutions, marketing structures, strategies, policies, and problems. Students will be given an opportunity to examine developments of special interest to them. Prerequisite: B A 5351.

**MKT 5322 Marketing Research Methods.** (3-0) An advanced study of the marketing research process to include problem formulation, determination of sources of information and research design, design of data collection forms, design of the sample, collection of the data, analysis and interpretation of the data, preparation of the research report, and oral presentation of the research findings. Prerequisites: MKT 5321 and QMST 5334.

**MKT 5325 Global Marketing and the Value Chain.** (3-0) To understand the value chain concept and the linkages between value chains in the global marketplace. This will include evaluating the various value chains: supplier, firm, channel, and buyer in the global context. Topics will include procurement, operations, logistics, negotiation, marketing channels, and customer service.

**MKT 5330 International Marketing.** (3-0) An application of marketing concepts to the global business environment. Examines marketing in the light of international economic, social, cultural, business, and environmental factors. Prerequisite: B A 5351.

**MKT 5331 Integrated Marketing Communications.** (3-0) An analysis of consumer behavior in the marketplace and its application to the preparation & presentation of a complete integrated marketing communications plan for a local, regional, and/or national client. Prerequisite: MKT 5321.

**MKT 5335 Services Marketing.** (3-0) Services dominate the U.S. economy and are becoming critical for competitive advantage in companies across the globe and in all industry sectors. This course examines the foundations of services marketing, which are necessary to create, promise, and deliver a successful, interactive customer experience. Prerequisite: MKT 5321.

**MKT 5395 Independent Study in Marketing.** (3-0) Individual problems or topics will be designed and completed to emphasize selected areas of study in Marketing. Requires approval of instructor and program director.

**MKT 5397A Sports Marketing.** (3-0) Examines four components of sports marketing, including: (1) the foundation of sports marketing, (2) marketing through sports, including sponsorship, endorsement, and licensing strategies, (3) the marketing of sports, including marketing mix strategies, and (4) emerging topics in sports marketing, including relationship marketing, technology, and controversial issues. Prerequisite: MKT 5321.

**MKT 5397B Social Marketing.** (3-0) Social marketing is the use of marketing principles and techniques to influence a target audience to voluntarily accept, reject, modify, or abandon a behavior for the benefit of individuals, groups, or society as a whole. This course examines current applications of social marketing to solve societal problems. Prerequisite: MKT 5321.

**MKT 5397C Technology and Marketing.** (3-0) Technology & Marketing covers the impact of new information technologies on marketing and marketing in industries undergoing high levels of technological change. Subject areas such as social media, e-commerce, database marketing, business-to-business marketing, and customer contact management are examined and illustrated in industry settings that emphasize innovation through new technologies. Prerequisite: 5321.

**MKT 5397D Marketing Metrics and Analysis.** (3-0) To understand the measurement, analysis, and interpretation of marketing metrics that are critical for marketing strategy development and firm performance. Topics will include metrics associated with customers, brands, marketing mix decisions, online strategy and social media, firm profitability, and marketing dashboards. Prerequisite: Graduate standing; MKT 5321.

**QMST 5332 Quantitative Methods.** (3-0) A study of management science/operations research emphasizing theory and applications of evaluative, predictive, and optimizing models as applied to the management of product and service-oriented operations.

**QMST 5335 Introduction to Forecasting and Simulation.** (3-0) Introduction to the concepts and principles of forecasting and simulation techniques as applies to planning and decision making in organizations. Topical coverage includes time series forecasting, casual forecasting, discrete event simulation, and continues-event simulation techniques.

**Thesis Courses**

**MGT 5199B Thesis.** (1-0) This course represents a student’s continuing thesis enrollments. The student continues to enroll in this course until the thesis is submitted for binding. Graded on a credit (CR), progress (PR), no-credit (F) basis.

**MGT 5299B Thesis.** (2-0) This course represents a student’s continuing thesis enrollments. The student continues to enroll in this course until the thesis is submitted for binding. Graded on a credit (CR), progress (PR), no-credit (F) basis.

**MGT 5399A Thesis.** (3-0) This course represents a student’s initial thesis enrollment. No thesis credit is awarded until student has completed the thesis in Agricultural Education 5399B. Graded on a credit (CR), progress (PR), no credit (F) basis.

**MGT 5399B Thesis.** (3-0) This course represents a student’s continuing thesis enrollments. The student continues to enroll in this course until the thesis is submitted for binding. Graded on a credit (CR), progress (PR), no credit (F) basis.

**MGT 5599B Thesis.** (5-0) This course represents a student’s continuing thesis enrollments. The student continues to enroll in this course until the thesis is submitted for binding. Graded on a credit (CR), progress (PR), no-credit (F) basis.

**MGT 5999B Thesis.** (9-0) This course represents a student’s continuing thesis enrollments. The student continues to enroll in this course until the thesis is submitted for binding. Graded on a credit (CR), progress (PR), no-credit (F) basis.

**Master of Accountancy, M.Acy.**

The M.Acy. degree consists of three requirements: background courses, graduate core courses, and elective courses. The Master of Accountancy degree does not have a thesis requirement, but does have a comprehensive exit exam requirement. For students who did not major in business at the undergraduate level, the degree program consists of up to 6 semester hours of related business graduate background courses, 6 additional hours of undergraduate accounting background courses, 18 hours of graduate-level core courses, 12 hours of accounting electives, and 3 hours of a business or accounting elective. For students with an accounting degree, the program usually consists of 33 hours of graduate courses: 18 hours of core courses, 12 hours of accounting electives, and a 3 hour business elective. All graduates will have the 30 upper-level accounting hours and ethics course required to sit for the CPA Exam in Texas (graduates may still need 24 hours of related business coursework). M.Acy. students must complete a comprehensive examination at the end of the program to satisfy University requirements.

**Background Courses.** The purpose of background courses is to provide a strong base of knowledge for advanced business and accounting studies. The M.Acy. background course requirement is composed of the following courses:

**Undergraduate Level**

ACC 3313#	Intermediate Accounting I	3 semester hours
ACC 3314#	Intermediate Accounting II	3 semester hours

# Student must make a grade of “B” or better to continue in the graduate program.

**Graduate Level**

Accounting	ACC 5303* or equivalent
Accounting	ACC 5340*

\*Students must be admitted to the M.Acy. program before enrolling in graduate-level background courses.

Background courses cannot be used to fulfill the 30 hours of M.Acy. core and elective courses. The equivalent undergraduate courses also may be taken at any accredited four-year college or university. Information regarding transfer work is identified in the "Undergraduate-level leveling course work" sub-section under the "Registration and Course Credit 'Transfer Credit'" section of this catalog.

Applicants who have not met the admission standards specified above and who must satisfy background course requirements may be admitted as non-degree seeking students to take **undergraduate courses only**. While under the non-degree seeking student enrollment, students may take whatever actions that may be required to satisfy the admission requirements. See "Categories of Admission 'Non-Degree Seeking Applicants'" section for further information regarding enrolling as a non-degree seeking student.

**Graduate Core Courses.** In addition to satisfying the background courses, all M.Acy. students must complete 18 semester hours of graduate core accounting courses. Students must satisfy all prerequisites of a graduate course before enrolling. These prerequisites include the background course or its equivalent and undergraduate accounting courses, if applicable. Corporate Governance and Ethics, ACC 5389, should be taken within nine hours of graduation and meets the ethics course requirement for Texas CPA candidates.

**Elective Courses.** In addition to the 18 semester hours of core courses, students must complete 15 hours of graduate-level accounting and business electives. Students must satisfy all prerequisites of an elective course before enrolling, including any undergraduate accounting prerequisites. Students should review carefully the undergraduate accounting prerequisites for desired graduate accounting elective courses and register for the appropriate prerequisites which also can fulfill their undergraduate background course requirements.

**Degree Requirements.** In summary, the requirements for the M.Acy. degree program consist of satisfactory completion of the following:

1. The graduate background courses (or their equivalents completed in a baccalaureate degree program).
2. The undergraduate background accounting courses (or their equivalents) completed either in a baccalaureate degree program in business or as part of the background course requirements in the M.Acy. program. These courses are needed to fulfill the State's 30-hour advanced accounting requirement to sit for the CPA Exam in Texas.
3. Six M.Acy. core courses in accounting. These courses are listed below under "Core Courses."
4. Four graduate accounting elective courses as listed below under "Accounting Elective Courses".
5. One graduate business or accounting elective course.
6. Successful completion of the comprehensive examination.

**Needed Business Courses for CPA Eligibility.** To be eligible to sit for the CPA exam in Texas, the candidate must have 24 hours of upper level business courses. The 24 hours may be completed at a community college or university, at the undergraduate or graduate level. There is a limit of 6 hours in any one area (i.e., management, economics, business law, etc.). Additionally, business statistics and communication may be used to meet this requirement. For further information, please consult <http://www.tsbpa.state.tx.us/>.

## Courses Offered

### Background Undergraduate and Graduate Courses

*These courses cannot be used toward degree credit in any graduate program.*

**ACC 3313 Intermediate Accounting I.** (3-0) An in-depth study of accounting concepts and standards with emphasis on current theory and practices relating to corporate financial statements particularly stressing asset and liability measurement and related problems of income determination and presentation. Prerequisite: ACC 5303.

**ACC 3314 Intermediate Accounting II.** (3-0) A study of accounting problems related to the determination of stockholders' equity, earnings per share, the preparation of a Statement of Cash Flows, financial statement analysis, and accounting for changing prices. Specialized areas including accounting for leases, pensions, and income taxes. Must make a B or better. Prerequisite: ACC 3313 with a grade of "B" or higher.

**ACC 5303 Fundamental Accounting Concepts.** (3-0) A conceptual, presentation of introductory financial and managerial accounting with applications. The emphasis is on understanding basic elements of financial statements, the effect of business events on the statements, and the use of accounting information in decision making. May not counted as an elective M.Acy. course.

**ACC 5340 Individual Income Tax.**(3-0) A study of the tax concepts and issues involved in an individual's employment and personal life, and in sole proprietorships, property transactions, tax administration and tax practice. Regulatory and ethical issues are incorporated into the discussion. (Suggested for CPA eligibility). Prerequisites: ACC 3313 with grade of "B" or better.

### M.Acy. Core Courses

**ACC 5315 Selected Topics in Financial Accounting.** (3-0) The study of specialized financial accounting topics, existing and prospective, necessary for an advanced understanding of financial reporting. Topics include: pensions and post-retirement benefits, deferred taxes, derivatives, share-based payments, interim and segment reporting and emerging issues of the Emerging Issues Task Force. Prerequisite: ACC 3314 with a grade of "B" or better.

**ACC 5320 Auditing.** (3-0) A study of the underlying theory of external financial auditing including professional ethics, auditing standards and procedures, and the role of auditor's judgment. (Suggested for CPA eligibility). Prerequisite: ACC 3314 with a grade of "B" or better. Corequisite: ACC 5315.

**ACC 5366 Business Entity Taxation.** (3-0) Federal income tax provisions affecting business decisions, with an emphasis on C Corporations, Limited Liability Companies, and Partnerships. An introduction to the choice, formation, organization, operation and distribution rules or the preceding business entities. Prerequisite: ACC 5340. Co-requisite ACC 5315.

**ACC 5371 Accounting Information Systems.** (3-0) This course studies various accounting information systems technologies used to enhance business process operations. It also explores management of risks and controls, and management of information resources. Prerequisite: ACC 3313 with a grade of "B" or higher.

**ACC 5389 Corporate Governance and Ethics.** (3-0) A study of the corporate governance and ethical issues in accounting, including ethical reasoning, integrity, objectivity, independence, core values and professional issues. Prerequisites: ACC 5315, ACC 5320, and ACC 5366 and be within 9 hours of graduation.

**EITHER: ACC 5350 Professional Accounting Research.** (3-0) An examination of the sources of authoritative standards in accounting, auditing, and tax; includes primary sources (FASB, GASB, SAS, law and administrative tax) and secondary. The course develops procedures for identifying the applicable accounting issues, locating appropriate authority, and communicating the results of professional research. Prerequisites: ACC 3314 with grade of "B" or better.

**OR: ACC 5372 Tax Research.** (3-0) An examination of the sources of tax authority, which include its primary sources (legislative, judicial, and administrative), as well as secondary sources. The course also develops procedures for identifying the applicable tax issues, locating appropriate tax authority, and communicating the results of tax research. Prerequisite: ACC 5366, or concurrent enrollment.

Note: Second research course may be used as a M.Acy. elective.

### **M.Acy. Elective Courses - Accounting**

*Choose twelve hours from:*

**ACC 5316 Advanced Accounting.** (3-0) A study of accounting for business combinations and consolidated financial statements. Additional selected topics may include accounting for multinational operations, interim reporting, SEC reporting, partnership and governmental and not-for-profit accounting. Prerequisite: ACC 3314 with a grade of "B" or better.

**ACC 5352 Financial Statement Reporting and Analysis.** (3-0) A study of financial statement reporting and analysis. Use of tools and skills will be used to analyze and interpret financial reports for assessing financial performance of firms to facilitate investment, lending, and other financial decisions in a variety of business contexts. Prerequisite: ACC 3313, ACC 5303, or ACC 5361 or equivalent.

**ACC 5355 IT Auditing.** (3-0) A study of the IT audit: the process of collecting and evaluating evidence of an IT system practices and operations. The course develops understanding of the procedures to test whether the systems are safeguarding assets, maintaining data security and operating effectively and efficiently. Prerequisites: ACC 5320 or 5371.

**ACC 5362 Cost and Managerial Accounting Theory.** (3-0) A study of recent developments and topics in the area of cost and managerial accounting. Includes a discussion of quantitative techniques and their applicability to accounting problems. (To be CPA eligible, ACC 5315 needed in place of ACC 5362). Prerequisite: ACC 3313 with a grade of "B" or better or ACC 5361.

**ACC 5367 Seminar in Auditing.** (3-0) A continuing study of the underlying theory of auditing with an emphasis on professionalism, ethics, and legal liability. Coverage will also extend to the responsibilities and standards of external auditing, internal auditing, governmental auditing, and international auditing, including exposure to current developments in these areas. Practical applications will focus on risk assessment, the use of analytical procedures, and the use of the computer as an audit tool. Prerequisite: ACC 5320.

**ACC 5369 Special Studies in Accounting.** (3-0) Directed study and research on selected accounting topics, including the development of accounting thought and research in; advanced tax topics, international accounting, professional ethics and managerial and financial accounting. Courses will be offered as independent instruction. Prerequisite: Consent of instructor and department chair.

**ACC 5370 Internship in Accounting.** (0-20) Experiential learning during which the students work in accounting. This work experience may be in public, industry, or governmental accounting units. The student is immersed in a variety of intensive work assignments with increasing levels of responsibility. Graded on a credit (CR), no credit (F) basis. Prerequisite: Specified by employer with consent of instructor and department chair.

**ACC 5373 Fraud Detection and Prevention.** (3-0) This course provides an in-depth study of how and why fraud is committed. It explores red flags that may help in detecting fraudulent activities, how fraudulent conduct can be deterred, and how allegations of fraud should be investigated and resolved. Prerequisite: ACC 3313 with a grade of "B" or better.

**ACC 5375 Business Information Consulting.** (3-0) Integrative capstone for the MSAIT program using principles and concepts applied through the analysis and presentation of case studies dealing with current issues or emerging trends in the fields of accounting and information technology for the accounting professionals serving as consultants. Prerequisite: ACC 5371.

**ACC 5377 Partnership Taxation.** (3-0) A comprehensive study of the tax implications of conducting a business as a partnership or as a limited liability company. Life-cycle analysis and tax planning considerations are emphasized. Pre-requisite: ACC 5340.

**ACC 5378 Tax Practice, Procedures, Audits and Controversy.** (3-0) This course focuses on the procedural aspects of tax planning and tax return preparation. Coverage includes IRS enforcement tools and corresponding taxpayer rights, audits and appeals, civil and criminal penalties, and statutory relief provisions. Professional standards and ethical considerations in tax practice are emphasized. Pre-requisite: ACC 5366 or concurrent enrollment.

**ACC 5379 State and Local Taxation.** (3-0) This is a survey course covering state and local income tax systems emphasizing income and franchise taxes on individuals and business entities, sales and use taxes, and property taxes. Coverage includes business nexus and multistate allocation and apportionment issues. Prerequisite: ACC 4328 or ACC 5340. Corequisite: ACC 5366.

**ACC 5390 Special Topics in Accounting.** (3-0) The study of selected topics in accounting.

**ACC 5390A International Accounting.** (3-0) A study of the impact of international business activity on the profession of accounting. The course will investigate the development of international accounting standards and compare those standards to existing United States standards. Students taking ACC 4390A for credit may not take ACC 5390A for credit. Prerequisite: ACC 5315.

**ACC 5390F Mergers, Acquisitions, and Consolidations Taxation.** (3-0) This course on mergers, acquisitions and consolidations will examine the tax ramifications and corporate strategies considerations of buying, selling and combining different companies; the consolidated tax return consequences of those affiliated groups; and the residual outcomes and tax attributes that result from corporate divisions. Prerequisite: ACC 5366.

**ACC 5390G Sustainability Reporting (3.0)** This course on sustainability reporting strategies will examine analytical methods and reporting techniques used by for profit and non-profit companies to support sustainable operations. Prerequisite: ACC5303 or equivalent.

#### **M.Acy. Elective Courses - Business**

Choose 3 hours from other graduate accounting or MBA elective courses.

### **Master of Science in Accounting and Information Technology, M.S.**

The M.S. in Accounting and Information Technology program is cross department curriculum comprised of accounting and information technology core courses (18 hours), prescribed accounting and information technology electives (12 hours) and 6 hours of open graduate business or accounting electives. The M.S. program does not have a thesis requirement; however students must complete a comprehensive examination at the end of the program to satisfy University requirements. Applicants with undergraduate degrees in disciplines other than business or from a non-AACSB accredited university could be required to complete additional background coursework. Applicants to the M.S. degree program who hold an undergraduate degree from an AACSB accredited university will normally require 36 semester hours of graduate course credit to complete the program. Applicants with an

undergraduate degree in business, accounting or other, have the capability to complete the necessary coursework to prepare them to sit for the CPA Exam in Texas.

**Background Courses.** The purpose of background courses is to provide a strong base of knowledge for advanced business and accounting studies. Background courses may be waived for students who have successfully completed and achieved a grade of “B” or higher on previous course work addressing **current** developments in the content area. The background course requirement is composed of the following courses:

*ACC 2361	Intro to Financial Accounting
#ACC 3313	Intermediate Accounting I
*CIS 3374	Systems Analysis & Design

\*(Must be completed before admission to the graduate program)

#(Students must make a grade of “B” or better to continue in graduate program.)

Background courses cannot be used to fulfill the 36 hours of M.S. core and elective courses. The equivalent undergraduate courses also may be taken at any accredited four-year college or university. Information regarding transfer work is identified in the “Undergraduate-level leveling course work” sub-section under the “Registration and Course Credit ‘Transfer Credit’” section of this catalog.

Applicants who have not met the admission standards specified above and who must satisfy background course requirements may be admitted as non-degree seeking students to take **undergraduate courses only**. While under the non-degree seeking student enrollment status, students may take whatever actions that may be required to satisfy the admission requirements. See “Categories of Admission ‘Non-Degree Seeking Applicants’” section for further information regarding enrolling as a non-degree seeking student.

**Graduate Core Courses.** In addition to satisfying the necessary background courses, all M.S. students must complete 18 semester hours of graduate core accounting courses and information technology courses. Students must satisfy all prerequisites of a graduate course before enrolling. These prerequisites include the background course or its equivalent and undergraduate accounting courses, if applicable. Required courses include:

ACC 5362	Cost and Managerial Accounting Theory
CIS 5355	Database Management Systems
CIS 5368	Information Security
CIS 5370	Enterprise Resource Planning
ACC 5371	Accounting Information Systems
ACC 5375	Business Information Consulting

**Recommended Elective Courses.** In addition to the 18 semester hours of core courses, students must complete 12 hours of graduate-level accounting and information technology electives. Students must satisfy all prerequisites of an elective course before enrolling, including any undergraduate accounting prerequisites. Students may choose four courses from the following list: (at least one but not more than two of the four must be an Accounting course)

ACC 5352	Financial Statement Reporting and Analysis
ACC 5355	IT Auditing
ACC 5370	Internship
ACC 5373	Fraud Detection and Prevention
CIS 5360	E-Commerce: Strategies, Technologies, and Applications
CIS 5364	Data Warehousing and Mining
CIS 5358	IT Systems Project Management

**Advisor Approved Electives.** The remaining 6 hours of degree credit are to be chosen with the approval of the McCoy College of Business Administration Associate Dean of Graduate Studies. Students must satisfy all prerequisites of an elective course before enrolling, including any undergraduate accounting prerequisites.

**Degree Requirements.** In summary, the requirements for the M.S. degree program consist of satisfactory completion of the following:

1. The background courses (or their equivalents completed in a baccalaureate degree program).
2. Three accounting core courses. These courses are listed below under “Accounting Core Courses.”
3. Three information technology core courses. These courses are listed below under “Information Technology Core Courses”.
4. One to two graduate accounting elective courses as listed below under “Recommended Accounting Elective Courses.”
5. Two to three graduate information technology elective courses as listed below under “Recommended Information Technology Elective Courses.”
6. Two graduate business elective courses approved by the McCoy College of Business Administration Associate Dean of Graduate Studies.
7. Satisfactory completion of the comprehensive examination.

## Courses Offered

### Background Undergraduate and Graduate Business Courses

*These courses cannot be used toward degree credit in any graduate program*

**ACC 2361 Introduction to Financial Accounting.** (3-0) This course introduces financial accounting concepts and their application in the accounting process for business organizations, including financial statement preparation, analysis and communication of financial information and related ethical responsibilities. Prerequisites: MATH 1315, 1319, 1329, 2417, 2321, 2471, HON 3391 (or equivalent of any of these courses) or SAT Mathematics score of 580 to 800 or ACT Math (MP) score of at least 27.

**ACC 3313 Intermediate Accounting I.** (3-0) An in-depth study of accounting concepts and standards with emphasis on current theory and practices relating to corporate financial statements particularly stressing asset and liability measurement and related problems of income determination and presentation. Prerequisite: ACC 5303 or ACC 2362 with C or better.

**CIS 3374 Systems Analysis & Design.** (3-0) The analysis and general design phase of the system development life cycle are reviewed. Emphasis on techniques and tools for determining systems requirements that lead to the development of logical design models using structures and object-oriented methodologies.

### Accounting Core Courses

**ACC 5362 Cost and Managerial Accounting Theory.** (3-0) A study of recent developments and topics in the area of cost and managerial accounting. Includes a discussion of quantitative techniques and their applicability to accounting problems. (To be CPA eligible, ACC 5315 needed in place of ACC 5362). Prerequisite: ACC 3313 with a grade of “B” or better or ACC 5361.

**ACC 5371 Accounting Information Systems.** (3-0) A study of accounting information systems technologies used to enhance business process operations, management of risks and controls, and management of information resources. Prerequisite: ACC 3314 with a grade of “B” or better.

**ACC 5371 Accounting Information Systems.** (3-0) A study of accounting information systems technologies used to enhance business process operations, management of risks and controls, and management of information resources. Prerequisite: ACC 3314 with a grade of "B" or better.

**ACC 5375 Business Information Consulting.** (3-0) Integrative capstone for the MS program using principles and concepts applied through the analysis and presentation of case studies dealing with current issues or emerging trends in the fields of accounting and information technology for the accounting professionals serving as consultants. This course must be taken in the last term of the program. Prerequisite: ACC 5371.

### **Information Technology Core Courses**

**CIS 5355 Database Management Systems.** (3-0) Explores the concepts, principles, issues, and techniques for managing corporate data resources using database management systems. The course includes techniques for analysis, design, and development of database systems, creating and using logical data models, database query languages, and procedures for evaluating database management software. Students will use a relational database management system to develop a management information system. (Cross-listed with ACC 5385 for MSAIT students wishing use the course for CPA eligibility.)

**CIS 5368 Information Security.** (3-0) This course covers the analysis, design, development, implementation, and maintenance of information security systems. Topics include legal, ethical, professional, personnel issues; risk management; technology; cryptography; and physical security.

**CIS 5370 Enterprise Resource Planning.** (3-0) The use of information technology for integrating an enterprise for operational control and strategic business intelligence is examined via ERP applications. Managerial issues surrounding the selection, design, and implementation of ERP systems are emphasized. (Cross-listed with ACC 5383 for MSAIT students wishing use the course for CPA eligibility.)

### **Recommended Accounting Elective Courses**

*Choose 3-6 hours*

**ACC 5352 Financial Statement Reporting and Analysis.** (3-0) A study of financial statement reporting and analysis. Use of tools and skills will be used to analyze and interpret financial reports for assessing financial performance of firms to facilitate investment, lending, and other financial decisions in a variety of business contexts. Prerequisite: ACC 3313, or ACC 5303, or ACC 5361 or equivalent.

**ACC 5355 IT Auditing.** (3-0) A study of the IT audit: the process of collecting and evaluating evidence of an IT system practices and operations. The course develops understanding of the procedures to test whether the systems are safeguarding assets, maintaining data security and operating effectively and efficiently. Prerequisites: ACC 5320 or 5371.

**ACC 5370 Internship in Accounting.** (0-20) Experimental learning during which the students works in accounting. This work experience may be in public, industry, or government accounting units. The student is immersed in a variety of intensive work assignments with increasing levels of responsibility. Graded on a credit (CR), no credit (F) basis. Prerequisite: Specified by employer with consent of instructor and department chair.

**ACC 5373 Fraud Detection and Prevention.** (3-0) An in-depth study of how and why fraud is committed, red flags that might help in detecting fraudulent activities, how fraudulent conduct can be deterred, and how allegations of fraud should be investigated and resolved. Prerequisite: ACC 3313 with a "B" or better.

### **Recommended Information Technology Elective Courses**

*Choose 6-9 hours*

**CIS 5358 IT Systems Project Management.** (3-0) An in-depth study of the project management body of knowledge as applied to Information Technology with an emphasis on the management of scope, costs, schedules, quality, and risks. Includes program management, systems methodologies, material procurement, and human, cultural, and international issues and their impact on the organization. (Cross-listed with ACC 5384 for MSAIT students wishing to use the course for CPA eligibility.)

**CIS 5360 E-Commerce: Strategies, Technologies, and Applications.** (3-0) This course is designed to familiarize students with current and emerging e-commerce technologies. Topics include Internet technology for business advantage, reinventing the future of business through e-commerce, business opportunities in e-commerce, and social, political, global, and ethical issues associated with e-commerce.

**CIS 5364 Data Warehousing and Mining.** (3-0) Familiarizes students with current and emerging data warehousing and mining technologies that are likely to play a strategic role in business organizations. Topics include data mining techniques, data warehouse development life cycle, data warehouse navigation, data quality, and performance issues. Prerequisites: QMST 5334, QMST 2333 or equivalent.

### **Open Graduate Business Electives**

Choose 6 hours in consultation with your Graduate Advisor.

### **Graduate Faculty**

**Angelow, David E.,** Lecturer of Computer Information Systems and Quantitative Methods. B.A., University of Northern Iowa; M.B.A., University of Wisconsin.

**Badrinarayanan, Vishag,** Associate Professor of Marketing. B.S., University of Madras; Ph.D., Texas Tech University.

**Becerra, Enrique,** Associate Professor of Marketing. B.S., Purdue University; M.B.A., University of Florida; Ph.D., Florida Atlantic University.

**Bible, Jonathan David,** Professor of Business Law. B.A., M.A., J.D., The University of Texas at Austin.

**Biemer, David J.,** Lecturer, Department of Management. B.A., University of Houston; M.A., St. Mary's University-San Antonio; Ph.D. University of North Texas – Denton, Texas.

**Blanco, Ivan,** Clinical Assistant Professor of Management. B.S., Universidad Central de Venezuela; M.B.A., Ph.D., Oklahoma State University.

**Blankmeyer, Eric Cole,** Professor of Economics. B.S., Georgetown University; M.A., Ph.D., Princeton University.

**Butler, Janet,** Associate Professor of Accounting. B.S., University of Nebraska (Omaha); M.Acc., Ph.D., University of Georgia.

**Campbell, Linda**, Assistant Professor of Accounting. BBA, MBA, Texas A&M University-Kingsville; Ph.D., University of Texas at San Antonio; C.P.A.

**Chittenden, William**, Associate Professor and Chair of the Department of Finance and Economics. B.B.A., M.S., University of Texas at El Paso; Ph.D., Texas Tech University.

**D'Amelio, Michael J.**, Lecturer, Department of Management. B.S., University of Massachusetts; J.D., Arizona State University; M.S., St. Edward's University.

**Davis, Robert A.**, Professor of Computer Information Systems, Associate Dean and Director of Graduate Business Programs. B.S., University of North Carolina-Pembroke; M.B.A., Ph.D., University of South Carolina.

**Ekin, Tahir**, Assistant Professor of Computer Information Systems and Quantitative Methods. B.S., Bilkent University, Ph.D., George Washington University.

**Feng, Li**, Assistant Professor of Finance and Economics. B.A., Xi'an Foreign Language University; M.S., Ph.D., Florida State University.

**Fisk, Raymond P.**, Professor and Chair of the Department of Marketing. B.S., M.B.A., Arizona State University; Ph.D., Arizona State University.

**Fulton, Lawrence V.**, Assistant Professor of Computer Information Systems and Quantitative Methods. B.S., Texas State University; M.S., Troy University; M.H.A., Baylor University; M.S., The University of Texas; Ph.D., The University of Texas.

**Gamino, John**, Assistant Professor of Accounting. B.A., Rutgers State University, New Brunswick; J.D., University of Oklahoma; L.L.M., University of Miami.

**Gowens, Paul R.**, Professor of Finance and Economics. B.A., M.S.Ed., Baylor University; Ph.D., University of Mississippi.

**Hale, Janet**, Senior Lecturer, Department of Finance and Economics. B.A., University of Arkansas; M.A., Baylor University; J.D. St. Mary's School of Law.

**Hood, Matthew E.**, Assistant Professor of Finance and Economics. B.A., Brigham Young University; M.S., Utah State University; Ph.D., Washington State University.

**Jillapalli, Ravi Kumar**, Assistant Professor of Marketing. B.S., Christian Medical College; M.B.A., M.S., Ph.D., Texas Tech University.

**Kebodeaux, Keith**, Lecturer of Accounting. B.B.A., Lamar University; L.L.M., University of Houston Law School; M.S., Lamar University; J.D., The University of Texas.

**Keeffe, Michael James**, Associate Professor of Management. B.A., M.B.A., Texas State University; Ph.D., University of Arkansas.

**Kirby, Eric Gilbert**, Professor of Management. B.A., Western Michigan University; M.B.A., Oakland University; Ph.D., University of Kentucky.

**Kirby, Susan L.**, Professor of Management. B.S., M.B.A., Arizona State University; Ph.D., University of Kentucky.

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