

BUSINESS

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Ed Bashaw, Dean

John Rich, Associate Dean

Shawn Keough, Chair of the Faculty

Graduate Faculty:

Professors: Ed Bashaw, George Durler, Dipak Ghosh, Kevin Johnson, John Rich

Associate Professors: Daniel Haskin, Marian Riedy, Tanja Steiner, Jun Yu, Joyce Zhou.

Assistant Professors: Ahmad Abu Shanab, Antonina Bauman, Liz Diers, Javier Flores, Shawn Keough, Steven Lovett, Jeffrey Muldoon Christopher Stone, Timothy Thornton, Huaqing Wang

THE MASTER OF ACCOUNTANCY

Admission Requirements

- Bachelor's degree in accounting or equivalent with a grade-point average of at least 2.75 (A = 4.0) which provides a background in the following areas:
 - Intermediate Financial Accounting I and II (AC 304 and AC 313 respectively)
 - Cost Accounting (AC 333)
 - Income Taxation (AC 423)
 - Auditing (AC 413) prerequisites for AC 413 are AC 304, BU 255, and AC 353/IS213)
- GMAT score of not less than 450 (depends on the grade-point average). The GMAT requirement for applicants graduating from an AACSB-accredited program with a 3.50 GPA will be waived.

Degree Candidacy Requirements

- a. Must have an overall 3.0 GPA to graduate.
- b. No more than two "C's" in courses taken at the 800-level. Note: students must earn a minimum of a "B" in all 500-level courses.
- c. No more than one "C" and one "D/F" in courses taken; the course with a "D/F" grade must be retaken and replaced with a minimum "B" grade to meet the previous standards. Students who

earn a second "D" or "F" will be dismissed from the program. Students who earn a second "C" in the same course or a second "D" or "F" in any course will be considered for dismissal from the program.

- d. Students who fall below these standards will be dismissed from the program. Students who have been dismissed from the program may submit a written petition for reinstatement to the School of Business Graduate Committee. As part of the reinstatement petitioning process, the Committee reserves the right to examine the student's academic record and reserves the right to speak to any previous instructor who has taught the student. This information may be used in the reinstatement decision. Information provided by previous instructors will not be shared with the student. *Reinstatement is a privilege and few students who are dismissed will be reinstated. Students who have been reinstated will serve a probationary period of the Committee's discretion and must meet reinstatement conditions as determined by the Committee. Students not achieving the probationary or reinstatement conditions will be automatically dismissed from the program without recourse. The decision of the School of Business Graduate Committee is final.

Graduation Requirements

Required Courses

*AC 820 Advanced Income Tax	3 hours
AC 833 Advanced Auditing	3 hours
AC 840 Advanced Management Accounting	3 hours
AC 853 Accounting Theory	3 hours
AC 860 Advanced Accounting Information Systems	3 hours
*AC523 is a prerequisite	

Electives (15 hours or 5 courses) (At least nine of these hours must be at the 800 level; at least six of these hours must be in Accounting)

AC 523 Income Taxation of Corporations and Other Entities	3 hours
AC 533 Governmental and Not-for Profit Accounting	3 hours
AC 563 Advanced Financial Accounting	3 hours
AC 805 Special Topics in Accounting	3 hours
AC 821 Tax Planning and Research	3 hours
AC 830 Fraud Examination	3 hours

AC 850 International Accounting	3 hours
IS 813 Information Technology Project Management	3 hours
IS 853 Business Analytics	3 hours
IS 863 Enterprise Resource Planning Foundations	3 hours
*BC 807 Managerial Economics	3 hours
*BC 820 International Economics	3 hours
**BU 573 Law of Commerce	3 hours
**BU 820 Quantitative Analysis for Business Decisions	3 hours

Total Hours 30 hours

*Necessary for CPA exam in Kansas if student did not take an upper-level economics course as an undergraduate.

**Necessary for CPA exam in Kansas if student did not take Law of Commerce and/or a Quantitative methods course as an undergraduate.

Other courses may be necessary to meet requirements for professional exams.

Students may concentrate elective courses in an area, if they desire, and the necessary courses are available.

Equivalent to a B.S. degree in Accounting means completion of Intermediate Accounting I and II, Cost Accounting, Accounting Information Systems, Auditing, Federal Taxation, Business Statistics, Financial Management, Principles of Marketing, Principles of Management, Operations Management, Legal Environment of Business, Microeconomics, Macroeconomics, and Business Policy.

THE MASTER OF SCIENCE IN BUSINESS EDUCATION DEGREE

The graduate program for the Master of Science degree in Business Education is designed for teachers seeking advanced preparation in the area of business, computers, and education. These individuals are currently or wish to be business teachers in a junior high school, high school, technical college, or community college, or they wish to become training program specialists in business and industry.

Admission Requirements

Individuals wishing to pursue the master's degree in Business Education must meet all admission standards of the Graduate School. Additional requirements are a minimum undergraduate GPA of 2.70 in the last 60 hours and at least 15 undergraduate hours from the following areas: information systems, accounting, finance, management, and marketing.

A student may be admitted on probationary status with an undergraduate GPA of 2.50 - 2.69. The student must achieve a 3.00 GPA in the first eight hours of study and meet all other admission requirements including completion of deficiencies in the 15 undergraduate credit hour requirement to receive regular admission status.

Degree Candidacy Requirements

The candidate must achieve a 3.00 GPA in the first eight hours of study.

Graduation Requirements

A minimum of 33 hours of graduate work is required for the degree. All 33 graduate hours are offered online over a three-year period.

Core Courses (18 hours required)

BE 540 Electronic Communications	3 hours
BE 760 IT Pathways	3 hours
BE 850 Emerging Issues in Computer & Business Education	3 hours
BE 882 Business & Computer Curriculum Development	3 hours
BE 884 Business Education Teaching Methods & Materials	3 hours
BE 890 Research in Business/Computer Education	3 hours

Electives (6 hours required)

(Select two of the following courses)

IT 710 Web Design	3 hours
IT 727 Integrating Educational Technology into Teaching	3 hours
IT 800 Instructional Design	3 hours
IT 810 Multimedia Design	3 hours
BE 805 Special Topics	3 hours

Concentration Options

Education Pathway (9 credits)

ED 535 Cultural Awareness for Educators	3 hours
EA 830 School Leadership Theory	3 hours
ED 833 Beliefs, Values, & Issues in Education Practices	3 hours
ED 865 Advanced Theory and Practice in Teaching	3 hours
ED 886 Designing Instructional Programs	3 hours

Training and Development Pathway (9 credits)

BE 583 Training and Development	3 hours
BE 861 Education/Training Program Design	3 hours
PY 741 Motivation and Training	3 hours
PY 805 Psychology of the Adult Learner	3 hours
IT 850 Corporate eLearning	3 hours

Total Hours **33 hours**

MASTER OF BUSINESS ADMINISTRATION (MBA)

Admission Requirements

- Bachelor's degree from an accredited college or university.
- Minimum GPA of 2.75 GPA or higher (4.0 system) in the last 60 semester hours of study.
- A minimum GMAT of 450 or GRE equivalent score. GMAT waiver can be granted at the discretion of the Graduate Programs Committee. Applicants who have a US Master's Degree and/or a minimum 3.5 cumulative GPA from an AACSB accredited business program and/or significant leadership/managerial experience may request a GMAT waiver.
- Meet the formula of $200 \times \text{undergraduate GPA} + \text{GMAT score} = 1050$.
- Applicants with a non-business undergraduate degree may be required to complete foundational business courses before commencing their program.

The Graduate Programs Committee will evaluate all applicants who do not meet the conditions for Unconditional Admission as outlined above any may grant Provisional or Alternate Pathway admission.

Provisional Admission

Provisional admission status may be granted to a student who has either a minimum GPA of 2.65 or a 420 GMAT. The formula of $200 \times \text{undergraduate GPA} + \text{GMAT or GRE score} = 1100$ will be used for Provisional Admission. There is no guarantee of Provisional Admission simply because the indicated scores have been achieved. If granted Provisional Admission, the student must earn grades of "B" or above in the first nine hours of MBA classes. Students not meeting this standard are subject to dismissal from the program.

Alternate Pathway Admission

Alternate Pathway admission status may be granted to an applicant with a minimum GPA of 3.0 from a business program. There is no guarantee of Alternate Pathway admission status simply because the indicated GPA have been achieved. If granted Alternate Pathway admission, the student must earn a minimum GPA of 3.5 in the first twelve hours of MBA classes (two 500-level courses for graduate credit and two 800-level courses) upon which the GMAT requirement will be waived and a further 30 credit hours will be required for completion of the program. Students not meeting the alternate pathway admissions will be required to meet the GMAT formula and a further 30 credit hours for completion of the program, failing which they may be subject to dismissal from the program.

Requirements for Degree Candidacy

- Must have an overall 3.0 GPA to graduate.
- Allow no more than two "Cs" in courses taken at the 800-level. Note: students must earn a minimum of a "B" in all 500-level courses.
- Allow no more than one "C" and one "D/F" in courses taken; the course with a "D/F" grade must be retaken and replaced with a minimum "B" grade to meet the previous standards. Students who earn a second "D" or "F" will be dismissed from the program. Students who earn a second "C" in the same course or a second "D" or "F" in any course will be dismissed from the program.
- Students who fall below these standards will be automatically dismissed from the program. Students who have been dismissed from the

program may submit a written petition for reinstatement to the MBA Committee. As part of the reinstatement petitioning process, the MBA Committee reserves the right to examine the student's academic record and reserves the right to speak to any previous instructor who has taught the student. This information may be used in the reinstatement decision. Information provided by previous instructors will not be shared with the student. Reinstatement is a privilege and few students who are dismissed will be reinstated. Students who have been reinstated will serve a probationary period of the MBA Committee's discretion and must meet reinstatement conditions as determined by the MBA Committee. Students not achieving the probationary or reinstatement conditions will be automatically dismissed from the program without recourse. The decision of the MBA Committee is final.

Background Competency Requirements

Background - All MBA students must have a background in the following areas prior to enrolling in courses for which the background is necessary.

- A. Accounting (including Financial and Managerial)
- B. Business Law (United States)*
- C. College Algebra (or equivalent)
- D. Computing
- E. Economics (including Micro and Macro)
- F. Finance
- G. Statistics

*This requirement may be met by taking an undergraduate- or graduate-level law course approved by the MBA Director.

Some or all of the background requirements may be met through academic credit or professional experience. Students otherwise admitted may take any course for which they have met the background requirement.

GRADUATION REQUIREMENTS

- 1. **Required MBA Core**
- MG 853 Behavioral Aspect of Management 3 hours
- FI 850 Advanced Financial Management 3 hours
- MK 864 Marketing Management 3 hours

BU 820 Quantitative Analysis of Business Decisions	3 hours
*MG 899 Business Policy & Strategic Management	3 hours
IS 873 Information Systems for Managerial Decision Making	3 hours
BC 807 Managerial Economics	3 hours
Total Hours	21 hours

MG 899 *The capstone course is taken in the last semester.

2. Required Accounting Course	
AC 843 Accounting Information for Management	3 hours

3. **MBA Electives** - At least 6 of the 12 required elective credit hours must be in 800-level courses

Total Required Graduate MBA Hours 36 hours

MBA Alternate Pathway

- 1. **Alternate Pathway Courses** 6 hours
(advisor approved courses)
- 2. **Require MBA Core Courses** 21 hours
(listed previously)
- 3. **Required Accounting Course**
AC 843 Accounting Information for Management 3 hours
- 4. **MBA Electives/Concentrations**
At least 6 of the 12 required elective hours must be in 800-level courses. 12 hours

Total Required Graduate MBA Alternate Pathway Hours 42 hours

MBA ACCOUNTING CONCENTRATION

The MBA Program provides an optional accounting concentration. This concentration is for those interested in fulfilling the 150-hour admission requirement for the Uniform CPA Examination and for those interested in developing a more in-depth background in accounting.

Admission Requirements Hours

Applicants must meet the admission and degree candidacy requirements listed previously.

Background Competency Requirements

In addition to Background Requirements (A) - (G) listed above, MBA Accounting Concentration students must have a minimum of a "C" grade in the following areas prior to enrolling in the accounting courses for which the background is necessary.

- H. Intermediate Financial Accounting
- I. Cost Accounting
- J. Income Taxation
- K. Auditing
- L. Accounting Information Systems

Some or all of the background requirements may be met through academic credit or professional experience.

Graduation Requirements

1. Required MBA Core (listed previously) 21 hours

2. Required Accounting Courses
*AC820 Advanced Income Taxation 3 hours
AC840 Advanced Management Accounting 3 hours
AC 853 Accounting Theory 3 hours
*AC423 is prerequisite

Total Required Accounting Hours 9 hours

3. Accounting Electives (A minimum of six credit hours must be 800-level) 3 hours

AC 505 Special Topics in Accounting
AC 523 Income Taxation of Corporations and Other Entities
AC 533 Government and Not-For-Profit Accounting
AC 563 Advanced Financial Accounting
AC 805 Special Topics in Accounting
AC 821 Tax Planning and Research
AC 830 Fraud Examination
AC 833 Advanced Auditing
AC 840 Advanced Management Accounting
AC 850 International Accounting
AC 860 Advanced Accounting Information Systems

4. Business Electives 3 hours
(May be at the 500-level)

Total Required Graduate MBA Hours 36 hours

*Students interested in sitting for the CPA Examination in Kansas must have two courses in business law, a course in accounting systems, and eleven hours in written and/or oral communications.

MBA ENTERPRISE RESOURCE PLANNING CONCENTRATION (ERP)

Enterprise Resource Planning (ERP) systems refer to integrated software that incorporates best practices to manage data from all organizational departments resulting in one true picture of a company's operational picture. It changes the nature of decisions made in a company to be more strategic in nature instead of routine. The ERP concentration prepares students to understand and configure the basic processes within an ERP system utilizing SAP software.

Hours

Admission Requirements

Applicants must meet the admission and degree candidacy requirements listed previously.

Background Competency Requirements

All ERP concentration students must have the Background Requirements (A) - (G) as stated above.

Required MBA Core (listed previously) 21 hours

Additional Required Courses 6 hours

AC 843 Accounting Information for Management
IS 863 Enterprise Resource Planning (ERP) Fundamentals

***Required ERP Electives 6 hours**

IS 853 Business Analytics
IS 883 Enterprise Resource Planning (ERP) Configuration

*3 hours must be 800-level

***Required Business Electives 3 hours**

*This class may be at the 500 level

Total Required Graduate MBA Hours 36 hours

MBA INFORMATION SYSTEMS CONCENTRATION

The MBA Program provides an optional Information Systems concentration. This concentration provides students with additional knowledge and expertise to effectively manage IT projects and assess an organization's IT capabilities.

Admission Requirements

Applicants must meet the admission and degree candidacy requirements listed previously.

Background Competency Requirements

Background Requirements A-G as listed above.

Graduation Requirements

1. **Required MBA Core Hours**
(listed previously) **21 hours**
 2. **Additional Required Courses** **6 hours**
 - AC 843 Accounting Information for Management 3 hours
 - IS 823 Systems Analysis and Design 3 hours
 3. **Information Systems Electives** **6 hours**
(A minimum of three of these hours must be 800-level)
 - IS 543 Business Intelligence
 - IS 853 Business Analytics
 - IS 805 Special Topics in Information Systems
 - IS 813 Information Technology Project Management
 - IS 833 Knowledge Management
 - IS 843 Electronic Commerce
 - IS 863 Enterprise Resource Planning (ERP) Fundamentals
 4. **Business Electives** **3 hours**
(Business Electives course may be at the 500- level)
- Total Required Graduate MBA Hours 36 hours**