**BUSINESS**

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**Ed Bashaw, Dean**
**John Rich, Associate Dean**
**Shawn Keough, Chair of the Faculty**

**Graduate Faculty:**
**Professors:** Kalyan Chakraborty, Mohammad Chowdhury, Kevin Coulson, George Durler, Dipak Ghosh, Kevin Johnson, John Rich
**Associate Professors:** Marian Riedy, Sharath Sasidharan, Tanja Steiner, Jun Yu, Joyce Zhou.
**Assistant Professors:** Bartlomiej Hanus, Kamal Lamsal, Satvir Singh, Christopher Stone, Timothy Thornton, Javier Flores, Antonia Bauman, Liz Diers, Steven Lovett, Jeffrey Muldoon

## 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 |
| AC 833 | Advanced Auditing | 3 |
| AC 840 | Advanced Management Accounting | 3 |
| AC 853 | Accounting Theory | 3 |
| AC 860 | Advanced Accounting Information Systems | 3 |

***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 |
| AC 533 | Governmental and Not-for Profit Accounting | 3 |
| AC 563 | Advanced Financial Accounting | 3 |
| AC 805 | Special Topics in Accounting | 3 |
| AC 821 | Tax Planning and Research | 3 |
| AC 830 | Fraud Examination | 3 |
| AC 850 | International Accounting | 3 |
| IS 813 | Information Technology Project Management | 3 |
| IS 853 | Business Analytics | 3 |
| IS 863 | Enterprise Resource Planning Foundations | 3 |
| *BC 807 | Managerial Economics | 3 |
| *BC 820 | International Economics | 3 |
| **BU 573 | Law of Commerce | 3 |
| **BU 820 | Quantitative Analysis for Business Decisions | 3 |

**Total Hours** **30**

*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 33g hours are offered online over a three-year period.

| **Core Courses (18 hours required)** | | **Hours** |
|---|---|---|
| BE 540 | Electronic Communications | 3 |
| BE 760 | IT Pathways | 3 |
| BE 850 | Emerging Issues in Computer & Business Education | 3 |
| BE 882 | Business & Computer Curriculum Development | 3 |
| BE 884 | Business Education Teaching Methods & Materials | 3 |
| BE 890 | Research in Business/Computer Education | 3 |

**Electives (6 hours required)**
**(Select two of the following courses)**

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

**Concentration Options**

**Education Pathway (9 credits)**

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

**Training and Development Pathway (9 credits)**

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

**Total Hours** **33**

## MASTER OF BUSINESS ADMINISTRATION (MBA)

### Admission Requirements

a. Bachelor's degree from an accredited college or university.
b. Minimum GPA of 2.75 GPA or higher (4.0 system) in the last 60 semester hours of study.
c. A minimum GMAT of 450 or GRE equivalent score. Applicants who have an overall GPA of 3.50 or better from an AACSB-accredited undergraduate program are exempt from taking the GMAT or GRE. GMAT must be successfully completed before starting any graduate course.
d. Meet the formula of 200 X undergraduate GPA + GMAT score = 1050.

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

**Conditional Admission** may be granted to a student who has:

a. Not yet completed their bachelor's degree and/or
b. Not yet completed the GMAT and/or
c. Not yet completed all of their prerequisite courses

If the only term of conditional admission is that the GMAT has not been completed, the student will be allowed to take up to two 500-level courses for graduate credit. There is not guarantee of Conditional Admission simply because these criteria have been met.

### 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 X undergraduate GPA + 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.

### Requirements for Degree Candidacy

a. Must have an overall 3.0 GPA to graduate.
b. 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.
c. 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.

e. 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** **Hours**

| | | |
|---|---|---|
| MG 853 | Behavioral Aspect of Management | 3 |
| FI 850 | Advanced Financial Management | 3 |
| MK 864 | Marketing Management | 3 |
| BU 820 | Quantitative Analysis of Business Decisions | 3 |
| MG 899* | Business Policy & Strategic Management | 3 |
| IS 873 | Information Systems for Managerial Decision Making | 3 |
| BC 807 | Managerial Economics | 3 |
| | Total | 21 |

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

2. **Required Accounting Course**

AC 843 Accounting Information for Management **3**

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

**Total Required Graduate MBA Hours…… 36**

## 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

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

**Hours**

1. **Required MBA Core (listed previously) 21**

2. **Required Accounting Courses**

*****AC820 Advanced Income Taxation……...3
AC840 Advanced Management Accounting……..3
AC 853 Accounting Theory……3
***AC523 is prerequisite**

**Total Required Accounting Hours ……9**

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

AC 505 Special Topics in Accounting
AC 513 Management Control Systems
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**

(May be at the 500-level)

**Total Required Graduate MBA Hours 36**

*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 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**

**Hours**

1. **Required MBA Core** (listed previously)…….. 21

2. **Additional Required Courses ……. 6**

AC 843 Accounting Information for Management……. 3
IS 823 Systems Analysis and Design …… 3

3. **Information Systems Electives ……..6**

(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**
(Business Electives course may be at the 500-level)

**Total Required Graduate MBA Hours 36**