

Department of Accounting, Information Systems, and Finance

Web: <http://www.emporia.edu/business>

Phone: 620-341-5456

Ed Bashaw, Dean

Lizabeth Diers, Chair

Graduate Faculty:

Professors: George Durler

Associate Professors: Daniel Haskin, Tanja Steiner,

Assistant Professors: Juan Chavarria, Liz Diers,

Lindan Fan, Javier Flores, Douglass Smith, Lei Wen,

MASTER OF ACCOUNTANCY

Admission Requirements

- Bachelor's degree in accounting from a regionally accredited (or equivalent) college or university, or a bachelor's degree in business from a regionally accredited (or equivalent) college or university with a transcript demonstrating completion of the following:
 - Intermediate Financial Accounting I and II
 - Cost Accounting
 - Income Taxation
 - Auditing
- Minimum GPA of 2.65 or higher (4.0 system) cumulative or in the last 60 semester hours of study.
- Meet the formula of $200 \times \text{undergraduate GPA} + \text{GMAT score} \geq \text{GMAT score} \geq 1050$ (or equivalent GRE scores).

Exempt from GMAT if:

- Bachelor's degree in business from a regionally accredited (or equivalent) college or university with 3.5 GPA or higher or.
- Master's degree from a regionally accredited (or equivalent) college or university, regardless of field or.
- 3 or more years of leadership/managerial experience (with resume submitted).

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.

MASTER OF ACCOUNTANCY

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

***AC423 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 723 Income Taxation of Corporations and Other Entities	3 hours
AC 734 Governmental and Not-for Profit Accounting	3 hours
AC 830 Fraud Examination	3 hours
IS 813 Information Technology Project Management	3 hours
IS 853 Business Analytics	3 hours
IS 863 Enterprise Resource Planning Foundations	3 hours
IS 873 Information Systems for Managerial Decision Making	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.

MASTER OF SCIENCE IN INFORMATION TECHNOLOGY

Admission requirements

- Prospective students will have a bachelor degree in the field of Business, Engineering, Computer Science, or any

technology related field.

- Students without appropriate educational background will be required to take additional pre-requisite courses.
- Admission to the program requires a bachelor's degree with a grade-point average of at least 2.75 (A = 4.0) and a GMAT score of not less than 450 (depends on your grade-point average) or equivalent GRE score. International students must score at least 550 on the TOEFL. The GMAT/GRE requirement will be waived if the student has an overall GPA of 3.50 or better from an AACSB-accredited program.

Degree Candidacy Requirements

- Must have an overall 3.0 GPA to graduate.
- 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.
- 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 standard. 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.
- 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.

IS 813 Information Technology Project Management	3 hours
IS 823 Systems Analysis and Design	3 hours
IS 843 Electronic Commerce	3 hours
IS 873 Information Systems for managerial Decision Making	3 hours
IS 824 Database Management	3 hours
IS 825 Cloud Computing & Management	3 hours
IS 826 Application Programming	3 hours
IS 828 Enterprise Architecture	3 hours

Required Elective Courses (12 hours only)

CS 564 Network Defense & Counter Measure	3 hours
CS 565 Computer Forensics	3 hours
CS 504 Data mining	3 hours
IS 827 Advanced Application Programming	3 hours
IS 805 Special Topics in Information Systems	3 hours
IS 853 Business Analytics	3 hours
IS 863 Enterprise Resource Planning	3 hours
Total Hours	36 hours

Department of Business Administration

Web: <http://www.emporia.edu/business>

Phone: 620-341-5456

Ed Bashaw, Dean
Joyce Zhou, Chair

Graduate Faculty:

Professors: Ed Bashaw, Dipak Ghosh, Kevin Johnson, Jun Yu

Associate Professors: Shawn Keough, Marian Riedy, Joyce Zhou.

Assistant Professors: Antonina Bauman, Marc Fusaro, Geetha S. Lakshmikanth, Steven Lovett, Jeffrey Muldoon, Christopher Stone, Huaqing Wang

For non-business majors: Program requirements include two additional, foundational courses (AC 773 Foundations of Accounting and Finance and BU773 Foundations of Economics and Statistics).

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.

MASTER OF BUSINESS ADMINISTRATION (MBA)

Admission Requirements

1. Bachelor's degree from a regionally accredited (or equivalent) college or university.
2. Minimum GPA of 2.65 GPA or higher (4.0 system) cumulative or in the last 60 semester hours of study.
3. Meet the formula of $200 \times \text{undergraduate GPA} + \text{GMAT score} = 1050$ or higher (or equivalent GRE scores).

Exempt from GMAT if:

1. Bachelor's degree in business from a regionally accredited (or equivalent) college or university with 3.5 GPA or higher.
2. Master's degree from a regionally accredited (or equivalent) college or university, regardless of field.
3. 3 or more years of leadership/managerial experience (with resume submitted).

Additional Information for Selected Applicants:

For MBA-Accounting Concentration: Transcript must demonstrate completion of required accounting background courses or these will be additional requirements to complete the program.

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 Graduate Coordinator.

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

Total Required Graduate MBA Hours (for business majors) **36 hours**

4. MBA Foundational Courses (for non-business majors only)

AC 773 Foundations of Accounting and Finance	3 hours
BU 773 Foundations of Economics and Statistics	3 hours

Total Required Graduate MBA Hours (for non-business majors) **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

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.

*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 ACCOUNTING CONCENTRATION

Graduation Requirement Hours

1. Required MBA Core	Hours
MG 853 Behavioral Aspects 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

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 3 hours

AC 723 Income Taxation of Corporations and Other	
AC 734 Government and Not-For-Profit Accounting	
AC 830 Fraud Examination	
AC 833 Advanced Auditing	
AC 860 Advanced Accounting Information Systems	

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

Total Required Graduate MBA Hours 36 hours

MBA MARKETING CONCENTRATION

Graduation Requirements Hours

1. Required MBA Core	Hours
MG 853 Behavioral Aspects 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 MBA Core 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. Marketing Electives **9 hours**
MK 810 Marketing Analytics
MK 830 Electronic Marketing
MK 851 Consumer Behavior

4. Business Elective **3 hours**
(This course may be at the 500-level)

Total Required Graduate MBA Hours (for business majors) 36 hours

4. MBA Foundational Courses (for non-business majors only) **6 hours**
AC 773 Foundations of Accounting and Finance
BU 773 Foundations of Economics and Statistics

Total Required Graduate MBA Hours (for non-business majors) 42 hours

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.

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

IS 863 Enterprise Resource Planning (ERP)
Fundamentals

4. Business Electives **3 hours**
(This course may be at the 500-level)

**Total Required Graduate MBA Hours
(for business majors) 36 hours**

5. MBA Foundational Courses
(for non-business majors only) **6 hours**

AC 773 Foundations of Accounting and Finance
BU 773 Foundations of Economics and Statistics

**Total Required Graduate MBA Hours
(for non-business majors) 42 hours**

MBA INFORMATION SYSTEMS CONCENTRATION

Graduation Requirements

1. Required MBA Core	Hours
MG 853 Behavioral Aspects 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	<u>3 hours</u>
Total MBA Core Hours	21 hours

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

2. Additional Required Courses 6 hours
AC 843 Accounting Information for Management
IS 823 Systems Analysis and Design

3. Information Systems Electives 6 hours
IS 813 Information Technology Project Management
IS 853 Business Analytics