

School of Business





Administration

Marlene M. Reed, Acting Dean, Professor
James P. Reburn, Area Coordinator
Marlene M. Reed, Area Coordinator
Barbara H. Cartledge, Director, Undergraduate Studies
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Carrie Anna Hild, Director, Academic Internship Program

Faculty

Fred N. Hendon, Dwight Moody Beeson Professor
Marlene M. Reed, Margaret Gage Bush University Professor
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David L. Loudon, Professor
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Betsy Bugg Holloway, Assistant Professor
Sharon S. Jackson, Assistant Professor
Dennis W. Price, Assistant Professor
Douglas L. Smith, Assistant Professor
Jeremy P. Thornton, Assistant Professor
John M. Venable, Assistant Professor
Barbara H. Cartledge, Instructor



Undergraduate Programs and Requirements

Accreditation

The School of Business is accredited by the AACSB International – The Association to Advance Collegiate Schools of Business. The School of Business is accredited by SACS – the Southern Association of Colleges and Schools (<http://www.aacsb.edu/>).

Curricular Options

B.S.B.A – Accounting
 B.S.B.A – Management
 B.S.B.A – Management with a concentration in Finance
 B.S.B.A – Management with a concentration in Marketing
 Minor in General Business

Student Objectives

Graduates with a **B.S.B.A in Accounting** will be prepared to pursue a professional career as a CPA, CMA, CIA, auditor, or tax accountant.

Graduates with a **B.S.B.A in Management** will be:

- 1) Prepared in general knowledge of core functional areas of business.
- 2) Equipped for immediate entry-level positions in functional areas and industries of choice.
- 3) Trained for potential long-term goal of higher level management positions.

Graduates with a **B.S.B.A in Management with a concentration in Finance** will be prepared to pursue careers in finance or finance-related positions. Such positions include securities sales, financial planning, commercial banking, securities research, and corporate treasurer functions.

Graduates with a **B.S.B.A in Management with a concentration in Marketing** will be prepared to explore opportunities in advertising, sales, market research, product development, and public relations.

Progression Policies

In order to progress in the undergraduate program in the School of Business, the student must:

- 1) Attain an average 2.00 GPA in Pre-Business curriculum, which includes the following:

ACCT 211	ECON 201	BUSA 100	BUSA 130
ACCT 212	ECON 202	BUSA 160	BUSA 231

- 2) Complete all of the Pre-Business curriculum and maintain a cumulative 2.00 GPA in business before taking any 300- or 400-level Business Core courses.

Probation: If an undergraduate student's business GPA falls below 2.00, the student will be placed on academic probation. The student will be required to show progress in improving the GPA within two terms. Otherwise, the student shall be dismissed from the business program.

Graduation Requirements

- 1) Complete a minimum of 128 credits.
- 2) Complete 50 percent of business courses at Samford. Only 12 transient hours will be allowed for all business courses from the 100-400 level.

Exception: See Important Note under Accounting Major.

- 3) Earn a 2.00 GPA in each of the following four areas: Samford, HiEd, Business, and the 24 credits which constitute a major.
- 4) Complete two upper-level writing courses.
- 5) Meet other requirements as outlined by the University.

Exceptions

Approval of course substitutions, prerequisite waivers, or other exceptions to the degree requirements are rare and made only under extreme circumstances. The Dean or Director of Undergraduate Studies approves such exceptions.

University Core Curriculum and General Education Requirements

See University Core Curriculum and General Education Requirements in the Howard College of Arts and Sciences introductory pages for a list of required and applicable courses. All accounting and management majors must take ECON 201 (Economics I-Macro) as their general education social science requirement and MATH 150 (Precalculus) as their general education mathematics requirement. Physical education activity courses are not required for business administration majors; however, they may apply a maximum of two (2) activity credits as general electives towards the 128 total credits required to earn a degree.

Accounting Major

Accelerated Accounting Program

The Accelerated Accounting Program is a carefully planned course of study that enables students to earn a B.S.B.A. in Accounting and a Masters of Accountancy in 4-1/2 years. After admission to the program, students are concurrently enrolled in undergraduate and graduate courses in the final semester prior to undergraduate graduation. A program prospectus and course progression schedule may be obtained by calling the Samford School of Business Graduate Studies Office, (205) 726-2931.

Accounting Major Required Courses	Course Credits	Total Required Credits
University Core Curriculum		22
General Education Requirements:*		32
Natural and Computational Sciences		8
Social Sciences		4
ECON 201 Economics I (macro) (Pre-Business)	4	
Mathematics		4
MATH 150 Precalculus	4	
World Languages		8
101 and 102 of any foreign language	8	
Fine Arts		4
Humanities		4
Accounting Major:		68
Pre-Business Curriculum**		19
ACCT 211 Accounting Concepts I	3	
ACCT 212 Accounting Concepts II	3	
BUSA 100 World of Business	3	
BUSA 130 Quantitative Methods I	3	
BUSA 160 Computer Competency Assessment	1	
BUSA 231 Quantitative Methods II	3	
ECON 202 Economics II (micro)	3	
Business Core		25
ACCT 470 Information Systems	3	
BUSA 252 Legal Environment of Business	3	
BUSA 303 Principles of Management	3	
BUSA 311 Marketing Management	3	
BUSA 321 Financial Management	3	
BUSA 342 Operations Management	3	
BUSA 400 Managerial Values	3	
BUSA 481W Business Strategy	3	
BUSA 482 Business Simulation	1	
Accounting Core		18
ACCT 310 Income Tax I	3	
ACCT 311 Financial Accounting & Reporting I	3	
ACCT 312 Financial Accounting & Reporting II	3	
ACCT 313 Cost Accounting	3	
ACCT 420 Auditing I	3	
BUSA 454W Business Law	3	
Business Electives-Accounting Majors		6
(select two from the following)		
ACCT 410 Income Tax II	3	
ACCT 415 Governmental & Not-for-Profit Accounting	3	
ACCT 496 Accounting Internship	3	
Business Elective (any 300/400-level business course not previously taken to meet a stated requirement)	3	
General Electives		6
Total Required Credits		128

*Unless a requirement is specified, see General Education Requirements in the Howard College of Arts & Sciences section for a list of required and applicable courses.

**Pre-Business curriculum includes ECON 201 from above.

Important Note: To qualify for graduation, accounting majors must earn a 2.00 or better in all accounting courses and must complete five of the six upper level accounting courses at Samford.

Management Major

Management Major Required Courses	Course Credits	Total Required Credits
University Core Curriculum		22
General Education Requirements:*		32
Natural and Computational Sciences		8
Social Sciences		4
ECON 201 Economics I (macro) (Pre-Business)	4	
Mathematics		4
MATH 150 Precalculus	4	
World Languages		8
101 and 102 of any foreign language	8	
Fine Arts		4
Humanities		4
Management Major:		68
Pre-Business Curriculum**		19
ACCT 211 Accounting Concepts I	3	
ACCT 212 Accounting Concepts II	3	
BUSA 100 World of Business	3	
BUSA 130 Quantitative Methods I	3	
BUSA 160 Computer Competency Assessment	1	
BUSA 231 Quantitative Methods II	3	
ECON 202 Economics II (micro)	3	
Business Core		25
BUSA 252 Legal Environment of Business	3	
BUSA 303 Principles of Management	3	
BUSA 311 Marketing Management	3	
BUSA 321 Financial Management	3	
BUSA 342 Operations Management	3	
BUSA 360 Information Systems and Technology	3	
BUSA 400 Managerial Values	3	
BUSA 481W Business Strategy	3	
BUSA 482 Business Simulation	1	
Management Core		12
BUSA 332 Quantitative Methods III	3	
BUSA 404 Human Resource Management	3	
BUSA 405 Leadership	3	
BUSA 485W Entrepreneurship	3	
Business Electives-Management Majors (select four from the following; any 300/400-level business course not previously taken to meet a stated requirement)		12
General Electives		6
Total Required Credits		128

*Unless a requirement is specified, see General Education Requirements in the Howard College of Arts & Sciences section for a list of required and applicable courses.

**Pre-Business curriculum includes ECON 201 from above.

Management Major — Finance Concentration

Management Major - Finance Concentration Required Courses	Course Credits	Total Required Credits
University Core Curriculum		22
General Education Requirements:*		32
Natural and Computational Sciences		8
Social Sciences		4
ECON 201 Economics I (macro) (Pre-Business)	4	
Mathematics		4
MATH 150 Precalculus	4	
World Languages		8
101 and 102 of any foreign language	8	
Fine Arts		4
Humanities		4
Management Major with Finance Concentration:		68
Pre-Business Curriculum**		19
ACCT 211 Accounting Concepts I	3	
ACCT 212 Accounting Concepts II	3	
BUSA 100 World of Business	3	
BUSA 130 Quantitative Methods I	3	
BUSA 160 Computer Competency Assessment	1	
BUSA 231 Quantitative Methods II	3	
ECON 202 Economics II (micro)	3	
Business Core		25
BUSA 252 Legal Environment of Business	3	
BUSA 303 Principles of Management	3	
BUSA 311 Marketing Management	3	
BUSA 321 Financial Management	3	
BUSA 342 Operations Management	3	
BUSA 360 Information Systems and Technology	3	
BUSA 400 Managerial Values	3	
BUSA 481W Business Strategy	3	
BUSA 482 Business Simulation	1	
Finance Core		12
ACCT 311 Financial Accounting & Reporting I	3	
BUSA 332 Quantitative Methods III	3	
BUSA 429 Business Finance II	3	
BUSA 496W Business Internship (Finance-related) or BUSA 498 Senior Research Project	3	
Business Electives-Finance Majors (select two from the following; any 300/400-level business course not previously taken to meet a stated requirement)		6
Finance Electives (select two from the following)		6
ACCT 310 Income Tax I	3	
ACCT 313 Cost Accounting	3	
BUSA 424 Investments	3	
BUSA 427 Risk Management	3	
BUSA 428 Financial Institutions	3	
ECON 401 Money and Banking	3	
ECON 402 Managerial Economics	3	
General Electives		6
Total Required Credits		128

*Unless a requirement is specified, see General Education Requirements in the Howard College of Arts & Sciences section for a list of required and applicable courses.

**Pre-Business curriculum includes ECON 201 from above.

Management Major — Marketing Concentration

Management Major - Marketing Concentration Required Courses	Course Credits	Total Required Credits
University Core Curriculum		22
General Education Requirements:*		32
Natural and Computational Sciences		8
Social Sciences		4
ECON 201 Economics I (macro) (Pre-Business)	4	
Mathematics		4
MATH 150 Precalculus	4	
World Languages		8
101 and 102 of any foreign language	8	
Fine Arts		4
Humanities		4
Management Major with Marketing Concentration:		68
Pre-Business Curriculum**		19
ACCT 211 Accounting Concepts I	3	
ACCT 212 Accounting Concepts II	3	
BUSA 100 World of Business	3	
BUSA 130 Quantitative Methods I	3	
BUSA 160 Computer Competency Assessment	1	
BUSA 231 Quantitative Methods II	3	
ECON 202 Economics II (micro)	3	
Business Core		25
BUSA 252 Legal Environment of Business	3	
BUSA 303 Principles of Management	3	
BUSA 311 Marketing Management	3	
BUSA 321 Financial Management	3	
BUSA 342 Operations Management	3	
BUSA 360 Information Systems & Technology	3	
BUSA 400 Managerial Values	3	
BUSA 481W Business Strategy	3	
BUSA 482 Business Simulation	1	
Marketing Core		6
BUSA 332 Quantitative Methods III	3	
BUSA 496W Business Internship (Marketing-related) <i>or</i> BUSA 498 Senior Research Project	3	
Business Electives-Marketing Majors (select three from the following; any 300/400-level business course not previously taken to meet a stated requirement)		9
Marketing Electives (select three from the following)		9
BUSA 414 Marketing Research	3	
BUSA 415 Marketing Communications	3	
BUSA 416 Consumer Behavior	3	
BUSA 418 Sales Management	3	
BUSA 419 Service Marketing	3	
BUSA 421 International Marketing	3	
BUSA 485 Entrepreneurship	3	
General Electives		6
Total Required Credits		128

*Unless a requirement is specified, see General Education Requirements in the Howard College of Arts & Sciences section for a list of required and applicable courses.

**Pre-Business curriculum includes ECON 201 from above.

General Business Minor*

General Business Minor** Required Courses	Course Credits	Total Required Credits
Group I (must be completed before starting Group II)***		13
ACCT 211 Accounting Concepts I	3	
ACCT 212 Accounting Concepts II	3	
BUSA 100 World of Business	3	
ECON 201 Economics I (macro)	4	
Group II (can be completed in any order)***		9
BUSA 303 Principles of Management	3	
BUSA 311 Marketing Management	3	
BUSA 321 Financial Management	3	
Total Required Credits		22

* General business minors must complete 6 of the 9 credits in the 300-level courses at Samford.

** Maintain 2.00 GPA in business courses.

*** Prerequisites not required.

Business Electives

GENERALLY OFFERED ONCE EACH ACADEMIC YEAR

Electives are designed to be advanced study in a topic area and should be chosen to reflect the academic interest of the student. Specific prerequisites will appear on the schedule. The following courses are examples of the topics that could be offered during the academic year.

Course Number/Name	Credit Hrs
BUSA 305 History of Management Thought	3
BUSA 308 Website Design for Business Use	3
BUSA 322 Personal Finance	3
BUSA 391 Financial Implications of International Business	3
BUSA 401 Organizational Behavior Concepts	3
BUSA 422 Financial Statement Analysis	3
BUSA 444 Total Quality Management	3
BUSA 454W Business Law	3
BUSA 479 Business Independent Study	3
BUSA 484 International Management	3
BUSA 485W Entrepreneurship	3
BUSA 495 London Business Internship	2
BUSA 496W Business Internship I	3
BUSA 497W Business Internship II	3
BUSA 498 Business Research Project I	3
BUSA 499 Business Research Project II	3
ECON 312 Economic Transition of the Czech Republic	3
ECON 401 Money and Banking	3
ECON 402 Managerial Economics	3
BUSA 404-409 Topics in Management:	
BUSA 404 Human Resource Management	3
BUSA 405 Leadership	3
BUSA 409 Managing Innovation	3
BUSA 414-421 Topics in Marketing:	
BUSA 414 Marketing Research	3
BUSA 415 Marketing Communication	3
BUSA 416 Consumer Behavior	3
BUSA 418 Sales Management	3
BUSA 419 Services Marketing	3
BUSA 421 International Marketing	3
BUSA 424-429 Topics in Finance:	
BUSA 424 Investments	3
BUSA 427 Risk Management	3
BUSA 428 Financial Institutions	3
BUSA 429 Business Finance II	3

Undergraduate Courses

ACCOUNTING

ACCT 211 Accounting Concepts I (3)

Introduction to the preparation and use of financial statements for business entities, focusing on the uses and limitations of accounting information for external reporting, and emphasizing accounting as a provider of financial information. Not required for business minors. Prereq: BUSA 160 and a college-level math course. Offered: Fall, Spring, and Summer I.

ACCT 212 Accounting Concepts II (3)

Examination of accounting as an information provider with emphasis on the use of information for managerial decision-making. Includes an introduction to cost behavior, budgeting, responsibility accounting cost control, and product costing. Prereq: ACCT 211. Offered: Fall, Spring, and Summer 2

ACCT 310 Income Tax I (3)

Study of concepts of taxation applied in a client-oriented setting with a planning emphasis. Includes income, exclusions, deductions, credits, tax research, and policy. Prereq: ACCT 212. Offered: Spring.

ACCT 311 Financial Accounting and Reporting I (3)

Study of financial accounting and reporting practices. Particular emphasis on theoretical foundations, concepts, and principles underlying financial statements with emphasis on assets and current liabilities. Prereq: ACCT 212. Offered: Fall.

ACCT 312 Financial Accounting and Reporting II (3)

Study of concepts and principles underlying financial statements with emphasis on long-term liabilities and stockholders' equity. Prereq: ACCT 311. Offered: Spring.

ACCT 313 Cost Accounting (3)

Study of the concepts, analyses, and techniques needed to effectively use accounting data for management planning and control decisions. Topics include product costing, cost-volume-profit analysis, budgeting, cost estimation, responsibility accounting, differential analysis, and cost allocation. Prereq: ACCT 212. Offered: Fall and Spring.

ACCT 410 Income Tax II (3)

Study of tax aspects of operating a corporation, partnership, estate, trust, or limited-liability entity. Client service-oriented course that includes review of exempt organizations, international organizations, international and multi-state topics, and development of tax planning and communication skills. Prereq: ACCT 310. Offered: Fall.

ACCT 415 Governmental and Not-for-Profit Accounting (3)

Introduction to governmental and non-profit accounting and auditing, including accounting methods used at hospitals, universities, and other not-for-profit entities. Prereq: ACCT 212. Offered: Spring.

ACCT 420 Auditing I (3)

Introduction to the independent-auditing process. Includes review of accepted and commonly used auditing standards and procedures, with emphasis on the professional, ethical, and legal obligations of auditors. Prereq: ACCT 312 and ACCT 470. Offered: Fall.

ACCT 470 Information Systems (3)

Study of how accounting information is recorded, summarized, and reported in both manual and computerized systems. Emphasis on internal control features necessary to produce accurate and reliable accounting data. Includes description of methods used to develop accounting systems and auditor involvement in the process. Prereq: ACCT 212. Offered: Fall.

ACCT 496 Accounting Internship (2-3)

Academic credit may be awarded for students who complete accounting internships with local firms or businesses. Students should see the director of the accounting program for eligibility parameters. Grading is pass/fail. Prereq: Permission from the accounting area coordinator.

BUSINESS ADMINISTRATION

BUSA 100 World of Business (3)

Examination of current issues that businesses face as they operate in a global environment. Includes simulation, readings, cases, and teamwork to provide an understanding of major business functions and how they interrelate in actual practice. Designed for first-year students considering management or accounting as a major. Offered: Fall and Spring.

BUSA 130 Quantitative Methods I (3)

Study of calculus, including an appreciation of its usefulness in solving managerial, business, economic, and social science problems. Focus is on the use of calculus, not its development as a mathematical discipline; as such, this course provides an introduction to differential and integral calculus with emphasis on managerial and business applications. Prereq: MATH 150 or equivalent. Offered: Fall and Spring.

BUSA 160 Computer Competency Assessment (1)

Self-study course in relevant microcomputer software that provides a foundation in basic computing skills required for business students. This course must be completed by the end of the first academic year at Samford. Grading is pass/fail. Offered: Fall, Spring, Jan Term, and Summer 1.

BUSA 231 Quantitative Methods II (3)

Exploration of applications to managerial decision-making, claim validation, and research through scanning the environment, collecting data, designing and conducting analyses, and presenting and generalizing conclusions. Students engage in active learning to convert data into information through the use of probability, descriptive and inferential statistical procedures, simple modeling, and forecasting. Prereqs: BUSA 130 and BUSA 160. Offered: Fall and Spring.

BUSA 252 Legal Environment of Business (3)

Study of the fundamental areas of law that impact business and the government's role in the development of those laws. Through cases and lectures, the interrelationship of these two dominant institutions of our society are analyzed. Specific areas addressed include the regulation of employment, the law of contracts, torts, administrative agencies, international law, and Article 2 (sales) of the Uniform Commercial Code. Offered: Fall and Spring.

BUSA 303 Principles of Management (3)

Study of the individual-, group-, and organizational-level phenomena and processes that affect the functioning and outcomes of organizations in which we live and work. Key topics include diversity, perception and attribution, motivation, decision-making, teams and groups, leadership, communication, culture power and negotiation, organizational structure and design, and international dimensions of organizational behavior. Prereqs: Completion of pre-business curriculum. Offered: Fall and Spring.

BUSA 305 History of Management Thought (3)

Examination of the historical foundations of management thought, including the individuals who shaped the early development and study of management as a movement, vocation, and field of study. Connects early management thought and thinkers to current day management practices. Offered: Jan Term.

BUSA 308 Web Design for Business Use (3)

Study of activities involved in starting a company that would be based on the World Wide Web. Activities include: 1) assessment of potential business opportunities, 2) development of preliminary business plan, 3) design of technology process, and 4) hands-on implementation of technology procedures. Students design and develop websites utilizing software applications. Class time includes both classroom and computer lab settings. Offered: Jan Term.

BUSA 311 Marketing Management (3)

Study of business activities planned and implemented to facilitate the exchange of goods and services in a contemporary marketing environment. Examines the product, price, promotion, and channel decisions faced by domestic and international business firms. Prereqs: ACCT 212, BUSA 231, and ECON 201. Offered: Fall and Spring.

BUSA 321 Financial Management (3)

Examination of the theory and practice of financial management, with an emphasis on corporate applications. Topics include: financial environment, time value of money, risk-return relationships, multinational financial management, features and valuation of corporate securities, cost of capital, and capital budgeting. Prereqs: ACCT 212, BUSA 231, and ECON 201. Offered: Fall and Spring.

BUSA 322 Personal Finance (3)

Examination of issues of personal finance. How much and what type of insurance coverage is needed has become increasingly complex for various reasons: financial institutions are subject to fewer regulations and now offer consumers more options: homebuyers face an array of alternative mortgages; car buyers can lease or purchase; corporations are altering retirement plans. This course addresses the needs of students in making informed decisions that will affect their financial future. Offered: Jan Term.

BUSA 332 Quantitative Methods III (3)

Development of analytical thinking and data deduction skills. Includes analysis of variance and experimental design, nonparametric inference, advanced modeling and forecasting, statistical process control, and decision analysis as problem-solving tools with managerial and research applications. Prereqs: ACCT 212, BUSA 231, and ECON 201. Offered: Fall and Spring.

BUSA 342 Operations Management (3)

Examination of the central core of operations activities in manufacturing, utilities, and consumer service organizations. Focus on topics such as product and process development, capacity planning, inventory control, production scheduling, and quality. Emphasis on integration of strategic long-term and analytical short-term decisions and integration of operation functions within a firm. Includes use of quantitative models, spreadsheet models, and computers to provide framework and support for the development of management decisions. Prereqs: ACCT 212, BUSA 231, and ECON 201. Offered: Fall and Spring.

BUSA 360 Information Systems and Technology (3)

Study of the relevance and contribution of information systems to the growth and success of businesses. Focus on technical concepts relating to fundamental hardware, software, and communications concepts associated with the management of computer technologies. Includes ethical considerations encountered in making information system decisions. Prereqs: ACCT 212, BUSA 231, and ECON 201. Offered: Fall and Spring.

BUSA 391 Financial Implications of International Business (3)

Purpose of course is two-fold: 1) In the area of subject matter knowledge, course is designed to supplement and broaden students' knowledge of international financial management practices, both through their own readings and research, and through direct contacts with key financial managers in the United Kingdom. 2) In the area of global awareness, students will acquire a greater understanding of the impact of cultural, political, and regulatory similarities and differences that affect the business environment of firms operating in the United States compared to those operating in Europe generally, and in the United Kingdom in particular. Offered: Jan Term, in London.

BUSA 400 Managerial Values (3)

Study of ethical perspectives and values in management decision-making. Through cases, readings, and field experiences, students explore the nature of ethical dilemmas faced by managers in making decisions and in exercising their responsibilities to society, their respective stakeholders, and themselves. Emphasis on students becoming aware of their own value systems, taking accountability for their own professional development, and recognizing their personal and professional responsibilities as managers. Prereqs: BUSA 303 and senior status. Offered: Fall and Spring.

BUSA 401 Organizational Behavior Concepts (3)

Expansion of BUSA 303 (Principles of Management) by focusing on concepts behind individual, group, and organizational action. Emphasis on analytical writing and issues related to key phenomena such as perception and attribution, motivation, communication, and organizational culture. Prereq: BUSA 303 or PSYC 304.

BUSA 404-409 Topics in Management (3)

(Offered at least once during an academic year.)

Study of specific management topics of current interest, providing additional depth of knowledge in an area of interest to the student. Topics include organizational development and change, negotiations, leadership, and specific topics within human resources management such as training and development. Prereq: BUSA 303.

BUSA 404 Human Resource Management (3)

Examination of the contributions made by human resource management (HRM) to organizational effectiveness. Focus on the history, current developments, and future trends in HRM while analyzing how HRM policies and practices can create a competitive advantage. Prereq: BUSA 303.

BUSA 405 Leadership (3)

Examination of leadership and the influencing of others to accomplish something the leader deems important. Leadership theories, applications, and examples are reviewed, but the primary purpose is to experience leadership. As a present or future leader, much of one's effectiveness is measured by the ability to speak and write with clarity and conviction. A true leader learns to communicate well. This course allows the opportunity to practice communicating by leading a portion of a class session and making significant contributions. Prereq: BUSA 303.

BUSA 409 Management of Innovation (3)

Examination of the role of innovativeness in managerial processes, product design, and process design. The shrinking global environment is forcing a shift in emphasis from management of stability and control to leadership directed toward speed of product or service delivery, empowerment, flexibility, and continuous improvement. Any existing organization, whether a business, a church, a labor union, or a hospital is faced with the task of promoting and managing organizational innovation. Prereq: BUSA 303.

BUSA 414-421 Topics in Marketing (3)

Study of specific marketing topics of current interest, providing additional depth of knowledge in such areas as consumer behavior, marketing communication, marketing research, services marketing, retail management, sports marketing, and sales force management. Prereq: BUSA 311. Offered at least once during an academic year.

BUSA 414 Marketing Research (3)

Practical, hands-on approach to marketing research. Emphasis on gaining a fundamental understanding of both qualitative and quantitative research, including the application of different research techniques and methods of analysis. Students apply knowledge gained through various exercises, cases, and group-based research projects. Prereq: BUSA 311.

BUSA 415 Marketing Communications (3)

Overview of principles, practices, context, and structure of persuasive marketing communications. Special emphasis on ethics, global, social, environmental, technological, and diversity issues. Extensive written and oral communication is expected of students. Prereq: BUSA 311.

BUSA 416 Consumer Behavior (3)

Examination of concepts, principles, and theories from social sciences to the study of the factors that influence the acquisition, consumption, and disposition of products, services, and ideas. Knowledge of consumer behavior principles is important for a variety of reasons: 1) to develop products that fulfill the needs and wants of consumers, 2) to make good decisions by understanding how consumers are likely to respond to the actions of the firm, and 3) to understand our own buying patterns as consumers. Prereq: BUSA 311.

BUSA 418 Sales Management (3)

Examination of two of the most important aspects of an organization's marketing effort: the sales force and its management. Students learn how a sales force is conceived, designed, motivated, compensated, grown, nurtured, and managed for maximum contribution to the strategic objectives of the organization. Includes readings and cases with class discussion; viewing and role-playing from video tapes of sales management situations; and a paper based on personal experiences from sales calls with a salesperson, shadowing a sales manager, and personal evaluation of sales career opportunities. Prereq: BUSA 311.

BUSA 419 Services Marketing (3)

In-depth exploration of services marketing. Highlights distinctions and identifies unique problems in marketing intangible products and services, and explores strategies and other measures designed to increase effectiveness. Services marketing poses special challenges for managers due to the differences between goods and services, and service organizations require a distinct approach to marketing strategy. Prereq: BUSA 311.

BUSA 421 International Marketing (3)

Global approach to the study of current marketing management issues faced by both goods and service-producing industries. Focus on understanding the myriad of economic, social, and cultural differences among countries today. Course addresses the economic and political implications of international trade, foreign investment, and ethical issues faced by companies operating globally. Prereq: BUSA 311. Offered: On rotation.

BUSA 422 Financial Statement Analysis (3)

Emphasis on the fundamental techniques of financial statement analysis. Building upon a review of accounting and investment concepts, course covers the analysis and interpretation of financial accounting information including the balance sheet, income statement, and statement of cash flows. Examination of accounting information used in investment and credit decisions, including valuation and debt ratings. Prereqs: ACCT 211, ACCT 212, and BUSA 321. Offered: Jan Term.

BUSA 424-429 Topics in Finance (3)

Study of specific finance topics of current interest, providing additional depth of knowledge in an area of interest to the student. Topics include investments, financial services, financial statement analysis, and international financial issues. Prereq: BUSA 321. Offered at least once during an academic year.

BUSA 424 Investments (3)

Review of techniques, vehicles, and strategies for implementing investment goals in a portfolio context and in light of risk-return trade-off. Emphasis on gaining a fundamental understanding of the various capital markets as well as investment vehicles, such as stocks, bonds, options, and futures. Designed for students interested in careers in financial advising and investment management. Prereq: BUSA 321.

BUSA 427 Risk Management (3)

Study of risk management issues through guest presentations by executives from a variety of firms in the field. Includes review of current industry publications and articles, as well as financial materials for analysis. As the discipline of risk management becomes more complex, students need to appreciate the complexity and understand the importance of this area. Course should be of interest to those wanting a broad exposure to the influence of risk in business decision-making. Prereq: BUSA 321.

BUSA 428 Financial Institutions (3)

Study of the various types of financial institutions—banks, insurance companies, brokerage firms, and mutual funds—and the regulatory and competitive environment in which they exist. Specific areas addressed include: the role of government in financial markets, the changing competitive boundaries of financial services firms, the markets for various financial instruments, and the measurement and management of risk among financial institutions. Prereq: BUSA 321.

BUSA 429 Business Finance II (3)

Case-based course in which students apply skills and concepts acquired in the core finance course (Financial Management) to actual business situations. Prereq: BUSA 321.

BUSA 444 Total Quality Management (TQM) (3)

Study of the pervading philosophy of Total Quality Management (TQM) and its implications for global competition on one scale and for organizational effectiveness on another. Basic tenets of TQM are addressed. General approaches of the quality gurus provide a framework for evaluating the industry-specific designs that are emerging. Includes exploration of the impact on organizational structure and behavior, and the study of specific TQM-related methodologies for continuous improvement and process reengineering. Prereq: BUSA 342.

BUSA 454W Business Law (3)

Study of business and law that began in Legal Environment of Business (BUSA 252). Specific areas addressed are agency, partnerships, corporations, real and personal property, bailments, leases, secured transactions, commercial paper, trusts, and descendant's estates. This course is required for the accounting major, the CPA exam, and is a prerequisite for the MAcc program. Prereq: BUSA 252. Offered: Fall and Spring.

BUSA 479 Business Independent Study (3)

Individualized academic work for qualified students under faculty direction. Opportunity to study a specialized topic not covered in regularly scheduled courses. Prereqs: Samford GPA of at least 2.25 and permission from the Office of the Dean, School of Business.

BUSA 481W Business Strategy (3)

Capstone course for business majors, integrating knowledge acquired from earlier courses and experiential learning. Uses case studies to discuss issues facing top management and to propose action plans. Focus on global, strategic decision-making for large, medium, and small businesses in a variety of industries, with emphasis on the development of analytical, written, and oral communications skills. Should be taken during the last semester before graduation. Prereqs: Senior status and completion of all 300-level business or accounting courses. Offered: Fall and Spring.

BUSA 482 Business Simulation (1)

Laboratory course utilizing an enterprise simulation. Teams play the role of managers and engage in an experience that integrates all of the functional areas of business. Special emphasis given to application of the strategic management process. Prereq: Enrollment in BUSA 481W. Offered: Fall and Spring.

BUSA 484 International Management (3)

Study of current issues facing international businesses, incorporating an understanding of the economic, cultural, and legal structural differences among countries and regions. Includes discussion of the economic and political implications of international trade, foreign investment, and ethical issues faced by companies operating globally. Prereq: BUSA 303.

BUSA 485W Entrepreneurship (3)

Examination of new attitudes, knowledge, and skills about entrepreneurs and their activities. Critical course objective is the development of an entrepreneurial perspective, helping students to understand and evaluate diverse entrepreneurial situations while providing practice responding to those situations. Secondary course objective includes preparation of a first-cut business plan for a new business, such as one the student or a family member or friend hopes to launch. Prereq: ACCT 211.

BUSA 495 London Business Internship (2)

Individualized, experiential learning program structured through a variety of business organizations. Study is oriented toward cultural exploration, as well as application of business principles to the workplace environment. Grading is pass/fail. Prereq: Permission from Office of Internship, School of Business.

BUSA 496W-497W Business Internship I and II (3 each course)

Individualized, experiential learning program structured through a variety of business organizations. Every attempt is made to match the student's objectives with the internship experience. Study is project-oriented, merging theory learned in the classroom with the workplace environment. Exposes the student to the world of business and the career-planning process. Grading is pass/fail. Prereq: Permission from the Office of Internship, School of Business.

BUSA 498 and 499 Business Research Project I and II (3 each course)

Experiential study activity for small groups of selected students. Groups, under the supervision of a faculty member, are placed in a professional work environment in a business enterprise for the purpose of accomplishing a specially designed project. Prereq: Permission from Office of the Dean, School of Business.

ECONOMICS

ECON 201 Economics I (macro) (4)

Study of macroeconomics, providing a theoretical framework from which aggregate economic events such as inflation, unemployment, and economic growth are explained. The framework is used for analysis of current and potential problems of society. This course provides an organizing structure for understanding how the world economy works, providing the student with some ability to predict future economic events. Prereq: A college-level math course. Offered: Fall, Spring, and Summer.

ECON 202 Economics II (micro) (3)

Study of microeconomics, providing a theoretical framework from which the operations of and interrelationships between individual markets are explained. The market system allows for effective coordination of economic decisions of consumers and business firms. This course provides the organizing structure for understanding the operations of the business firm and the markets that it serves. Prereqs: BUSA 160, MATH 150, and ECON 201. Offered: Fall, Spring, and Summer.

ECON 312 The Economic Transition of the Czech Republic (3)

Observation and discussion of challenges the Czech Republic has faced in the transition from a command to a market economy. The course includes several meetings at Samford, prior to departing for Prague, to discuss some of the pertinent cases and the format of the lectures. In Prague, students attend lectures by Czech economists, business leaders, and entrepreneurs, and visits various businesses in that city and surrounding areas. Prereq: Junior standing. Offered: Summer.

ECON 401 Money and Banking (3)

Examination of determinants of the money supply; overview of the nation's financial system and the activities of non-banking institutions; in-depth discussion of commercial banking; and study of the structure and functions of the Federal Reserve System. Includes monetary theory and the mechanisms connecting the money supply with economic activities, as well as the weaknesses of monetary policy. Discussions cover the relations and effects of the world's banking systems, including the International Monetary Fund. Prereqs: BUSA 321, ECON 201, and ECON 202.

ECON 402 Managerial Economics (3)

Study of microeconomic principles as applied to management of the business firm and other organizations of society. Emphasis on the use of theory as a guide to problem-solving and decision-making. Liberal use of problems, cases, and outside reading reinforce the managerial perspective of the course. Prereqs: BUSA 321, ECON 201, and ECON 202.

Graduate Programs and Requirements

Degrees

Master of Accountancy
Master of Business Administration

Joint-Degree Programs

Accountancy/Law
Business Administration/Accountancy
Business Administration/Divinity
Business Administration/Law
Business Administration/Nursing

The Master of Accountancy (M.Acc.) program prepares graduates to succeed as advisors to organizations in today's dynamic, global business environment. Students will develop technical, interpersonal, critical-thinking, and communication skills to enable them to derive and interpret information used by investors, managers, and governments. The program encourages the creation and dissemination of knowledge that is useful to those in the accounting profession through scholarly and service activities of its faculty. The program works effectively with others to provide a network that brings together Samford students, faculty, and alumni with those in the accounting profession to facilitate career and placement opportunities for students, to assure the continued growth and financial strength of the programs, and to share the skills of Samford accounting faculty with the greater community.

The Master of Business Administration (M.B.A.) is an evening program designed to serve working professionals. The M.B.A. program provides a comprehensive education for expanded managerial roles in a variety of organizations. Students will develop or strengthen quantitative, teamwork, leadership, problem-solving, and communication skills. International and ethical issues are emphasized. The program serves practicing professionals who pursue graduate education while working full-time, have significant work experience, value learning from their peers, and have diverse educational and developmental goals. The program uses varied instructional formats, emphasizing case and active-learning strategies, vigorous class discussion and interaction, while maintaining convenient, flexible program admissions and procedures.

Joint-degree programs allow students to simultaneously pursue degrees in two areas of interest with fewer credit requirements than would be needed to earn the degrees separately. Graduate dual-degree programs currently offered within the School of Business are: M.Acc./J.D., M.B.A./M.Acc., M.B.A./M.Div., M.B.A./J.D., and M.B.A./M.S.N.

Accreditation

The School of Business is accredited by the AACSB International – The Association to Advance Collegiate Schools of Business.

Class Schedules

The School of Business offers students an evening program that consists of five nine-week terms per year. Evening classes meet for nine weeks one night per week from 5:45 p.m. until 9:45 p.m. This format compresses the standard workload of a traditional fifteen-week term into nine weeks. The class pace and the quantity of readings, cases, and other assignments are accelerated. Such a program is demanding; however, students receive significant benefits through such an innovative schedule.

International Study

Graduate students in the School of Business have an opportunity to study abroad each year. Students participate in a short-stay research sojourn, completing their research after the visit. See specific program materials for study locations.

Graduate Admission Criteria and Enrollment Requirements

Samford University's Graduate Programs in the School of Business welcome applications from professionals with solid academic abilities, demonstrated managerial potential, and a bachelor's degree.

Managerial potential is evaluated on the basis of the applicant's work experience and work history, recommendations, and professional recognition. Extracurricular, community, church activities, involvement in continuing education, and indications of strong character are also considered in the admissions process.

Academic ability is evaluated on the basis of the undergraduate and graduate academic records, scores on the Graduate Management Admission Test (GMAT; see below), recommendations, and academic recognition. Applicants must have earned a bachelor's degree from a regionally accredited institution prior to applying for admission, except for students applying to the Accelerated Accounting Program.

Graduate Student Applicant Procedures

To be considered for admission to Samford's School of Business Graduate Studies, applicants must submit the following materials to the School of Business:

1. A completed Applicant Profile Form, including a Personal Statement. (See Applicant Profile Form.)
2. A nonrefundable application fee of \$25. (Checks should be made payable to Samford University.) Applicants who are currently or have previously been enrolled at Samford University in any capacity are not required to pay the application fee.
3. A certified transcript from each college or university ever attended, regardless of whether a degree was earned, sent directly to the Office of Graduate Studies. (See Transcript Request Forms.)
4. Two completed Recommendation Forms and attached letters of recommendation, written by people familiar with the applicant's work and abilities, sent directly to the Office of Graduate Studies. (See Recommendation Forms.)
5. A GMAT score. (The GMAT is a standardized, nationally normed exam that evaluates a person's readiness for graduate business study. Potential students should be adequately prepared prior to taking the exam.) Submitted scores must be from a test taken within the last six years.
6. A résumé.
7. For International Students Only: A Test of English as a Foreign Language (TOEFL) score and an international transcript equivalency statement. Submitted scores must be from a test taken within the last six years.

Once an application is complete (all documents received), an applicant's file is forwarded to the Graduate Admissions Committee on a rolling basis. Applicants are notified of the outcome in writing.

Master of Accountancy

The MAcc degree requires a minimum of 30 credits of approved graduate coursework, including at least 15, but not more than 21, graduate accounting credits. At least 12 graduate accounting credits must be earned at Samford University. Management Information Systems (BUSA 533) is required of all students. The remaining business elective credits are selected from the Master of Business Administration Core (non-Foundation) Courses. Of the 30 credits, 24 must be taken in courses reserved exclusively for graduate students. Students must have a 3.00 or higher cumulative GPA to graduate.

Upon completion of the program, students will meet the State of Alabama's education requirements to sit for the CPA exam. The following undergraduate courses must be completed prior to graduation and in most cases, prior to beginning graduate work: Accounting Concepts I, Accounting Concepts II, Financial Accounting & Reporting I, Financial Accounting & Reporting II, Cost Accounting, Auditing I, Information Systems, Income Tax I, Legal Environment of Business, and Business Law.

Careers in Accounting

Success in the accounting profession, be it working for one's own firm, a corporate accounting department, a public accounting firm, or a nonprofit or government agency, typically includes successfully passing the Certified Public Accountant (CPA) Exam. Accounting programs at Samford prepare students for a career in this dynamic profession and for successful completion of the CPA exam.

In nearly all the states, one can take the CPA exam only after completing a 150-hour program of study. A combination of the B.S.B.A. accounting major and the M.Acc. degree fulfills this requirement. Taking the M.Acc. courses upon completion of the undergraduate degree gets students into the workforce in only one more year. The Accelerated Accounting Program accelerates graduation by a semester. (See Undergraduate Programs and Requirements, School of Business.)

Master of Accountancy Required Courses	Course Credits	Total Required Credits
Accounting Core (select two or more)		6-15
ACCT 510 Income Tax II*	3	
ACCT 515 Governmental/Not-for-Profit Accounting*	3	
ACCT 520 Auditing II	3	
ACCT 525 Applied Professional Research	3	
ACCT 540 Financial Accounting & Reporting III*	3	
Required Business Course		3
BUSA 533 MIS and Communications Technology	3	
Required Business Electives (Non-Accounting) Business Courses (select two from MBA Core Courses)	6	6
Accounting or Business Electives** (select two or more)		6-15
ACCT 514 Tax Research	3	
ACCT 550 Managerial Accounting Seminar	3	
ACCT 555 Internship	3	
ACCT 560 Accounting Theory	3	
Business Courses (select from MBA Core Courses)	6	
Total Required Credits		30

* Course may be waived with appropriate undergraduate credit. Waived courses do not count towards the required 30 credits.

** As needed to earn at least 15 total graduate accounting course credits and to earn 30 graduate credits.

Master of Business Administration

The curriculum requirement ranges from 30-48 credits, depending on previous academic experiences. Identified Foundation Courses may be omitted based on the exemption policies. A copy of the Exemption Policy may be obtained from the Office of Graduate Studies. Students will be given a Curriculum Check Sheet at the time of admission identifying individual academic requirements. Students must have a 3.00 cumulative GPA to graduate.

Master of Business Administration Required Courses	Course Credits	Total Required Credits
Foundation Courses*		18
ACCT 511 Foundations of Accounting	3	
BUSA 513 Foundations of Business Statistics	3	
BUSA 514 Foundations of Finance	3	
BUSA 515 Foundations of Management/Marketing	3	
BUSA 516 Foundations of Operations Management	3	
ECON 512 Foundations of Economics	3	
MBA Core Courses (to be completed by all students)		30
ACCT 519 Accounting for Decision Making	3	
BUSA 521 Managerial Finance	3	
BUSA 533 MIS and Communications Technology	3	
BUSA 541 Marketing Strategy	3	
BUSA 561 Strategic Management	3	
BUSA Electives (select four courses)**	12	
ECON 520 Economics of Competitive Strategy	3	
Total Required Credits		30-48

*These Foundation Courses may be omitted based on exemption policies.

** One elective must be a human resource management or organizational behavior course.

Graduate Courses

MASTER OF BUSINESS ADMINISTRATION

MBA FOUNDATION COURSES

ACCT 511 Foundations of Accounting (3)

Review of basic financial and managerial accounting concepts from a user's perspective, including: how financial statements are prepared; the ability to interpret the information provided in financial statements; the ability to conduct a preliminary financial analysis of a firm; and budgeting and cost behavior. Prereq: None.

BUSA 513 Foundations of Business Statistics (3)

Broad coverage of quantitative methods for managerial decision-making. Topics include descriptive and inferential statistics, forecasting, and process control. Computer applications are used throughout the course. Prereq: None.

BUSA 514 Foundations of Finance (3)

Study of concepts and skills used in financial decision-making and analysis. Includes valuing assets, determining the cost of capital, calculating the most appropriate leverage and capital structure, understanding the dynamics of international finance, analyzing working capital needs, and forecasting funds flow. Prereqs: ACCT 511, BUSA 513, and ECON 512.

BUSA 515 Foundations of Management and Marketing (3)

Survey of management and marketing designed for those who have never taken a course in these subjects or those who may desire a refresher course. Includes the fundamentals of management (communication, decision making, human relationship management, leadership, etc.) and marketing (strategic planning, marketing mix components, product strategy, and marketing communications). Prereq: None

BUSA 516 Foundations of Operations Management (3)

Survey of operations management designed to meet the needs of students whose future contact with it may take a variety of forms. Includes a foundation for understanding the basic concepts of operations management while introducing framework that can be used as a reference point in understanding unfamiliar situations, overcoming common misconceptions, and showing how effective management is essential to improving customer service. Prereqs: ACCT 511, BUSA 513, and ECON 512.

ECON 512 Foundations of Economics (3)

Survey of the theorems, tools, and techniques of basic economic analysis. Provides an integrated framework of micro and macroeconomics, preparing the student for more advanced study in ECON 520 (The Economics of Competitive Strategy). Prereq: None.

MBA CORE COURSES

ACCT 519 Accounting for Decision-Making (3)

Survey of major issues involved in financial reporting and accounting for management decisions. Alternative accounting methods are identified, with emphasis on the managerial implications of choices among these methods. Prereqs: ACCT 511, BUSA 513, and ECON 512.

BUSA 521 Managerial Finance (3)

Study of the strategies and tactics of acquiring and applying financial assets, measuring results, and matching requirements with funding sources. Includes coverage of international financial issues. Prereqs: ACCT 511, BUSA 513, BUSA 514, and ECON 512.

BUSA 533 Management Information Systems (MIS) and Communications Technology (3)

Study of the design, development, and implementation of management information systems (IS). Includes issues related to managing the IS function and current developments in information technology that are impacting managerial decisions. Prereqs: All Foundation Courses.

BUSA 541 Marketing Strategy (3)

Review of the planning and execution of marketing strategies designed to facilitate the exchange of goods and services in a global environment in seminar format. Through case study, lecture, and team-based projects, students examine marketing management issues that arise due to cultural, economic, political, legal, financial, and technological differences among nations. Prereqs: ACCT 511, BUSA 513, BUSA 515, and ECON 512.

BUSA 561 Strategic Management (3)

Study of strategic management and policy-making processes that provide direction, unity, and consistency to overall organizational action. Integrates learning experiences from required courses in the curriculum by concentrating on decisions made at the senior management level. Prereqs: All other courses in the program. Electives may be taken concurrently or consecutively, but all required core courses must be completed prior to registration in BUSA 561.

BUSA 590-599 Business Electives

Prereqs: Electives are designed to be advanced study in a topic area. Specific prerequisites will appear on the schedule.

BUSA 590 Topics in International Business/Field Study (3)**BUSA 591 Topics in Organizational Behavior (3)****BUSA 592 Topics in Marketing (3)****BUSA 593 Topics in Economics (3)****BUSA 594 Topics in Finance, Accounting and Taxation (3)****BUSA 595 Topics in Information Systems (3)****BUSA 596 Topics in Human Resources (3)****BUSA 597 Topics in Business Planning and Entrepreneurship (3)****BUSA 598 Topics in Organizational Leadership (3)****BUSA 599 Topics in Business Law Regulation (3)****ECON 520 The Economics of Competitive Strategy (3)**

Concentrated study of the manner in which managers use knowledge of microeconomic indicators to gain competitive advantage. Also examines the application of microeconomics to the understanding of an industry's competitive structure. Prereqs: ACCT 511, BUSA 513, and ECON 512.

MASTER OF ACCOUNTANCY CORE COURSES**ACCT 510 Income Tax II (3)**

Study of tax aspects of operating a corporation, partnership, estate, trust, or limited-liability entity. Includes review of exempt organizations, international and multi-state tax topics, client service oriented settings, and development of tax planning and communication skills. Prereq: Admission to the MAcc program.

ACCT 515 Governmental and Not-for-Profit Accounting (3)

Introduction to governmental and nonprofit accounting and auditing, including accounting methods used at hospitals, universities, and other not-for-profit entities. Prereq: Admission to the MAcc program.

ACCT 520 Auditing II (3)

Advanced look at the professional external auditing process, including an in-depth study of auditing standards and processes completed by each student. Prereq: Admission to the MAcc program.

ACCT 525 Applied Professional Research (3)

Instruction in professional research methods, materials, and techniques to provide students with a working knowledge of research methodology utilized by practicing accountants in the fields of audit, financial, and taxation. Aims to develop the student's capacity for solving and defending his/her position with respect to particular accounting issues. Prereq: Admission to the MAcc program.

ACCT 540 Financial Accounting and Reporting III (3)

Focus on accounting for business combinations and consolidations. Includes standard setting, accounting for partnerships, and annual and interim reporting for public entities. Prereq: Admission to the MAcc program.

ACCOUNTING ELECTIVES**ACCT 514 Tax Research (3)**

Review and development of skills needed to conduct professional tax research—fact gathering, issue identification, finding and assessing controlling tax authorities, developing and communicating recommendations in spoken and written form. Students use traditional and electronic materials; approach is case-oriented. Prereq: Admission to the MAcc program.

ACCT 550 Managerial Accounting Seminar (3)

In-depth discussion of major issues in providing accounting information for management decisions. The course relies heavily on case analysis, and develops in students the knowledge and analytical skills necessary for designing, implementing, and using planning and control systems. Topics include cost accumulation, budgeting, transfer pricing, activity-based costing, and behavioral considerations in accounting system design. Open to both MBA and MAcc students. Prereq: ACCT 519 or admission to the MAcc program.

ACCT 555 Accounting Internship (3)

Academic credit may be awarded for students who complete accounting internships with local firms or businesses. Students should see the director of the accounting program for eligibility parameters. Prereq: Permission from the accounting area coordinator.

ACCT 560 Accounting Theory (3)

Study of advanced accounting theory in seminar format. Includes development of financial accounting principles and standards and extensive use of research and discussion. Prereq: Admission to the MAcc program.