

School of Business





Administration

Beck A. Taylor, Dean, Professor of Economics
James P. Reburn, Associate Dean, Professor of Accounting
Barbara H. Cartledge, Director, Undergraduate Programs,
Assistant Professor of Business
Larron C. Harper, Director, Graduate and Executive Education Programs,
Assistant Professor of Business
Carrie Anna Pearce, Director, Academic Internship Program

Faculty

Department of Accounting & Management Information Systems

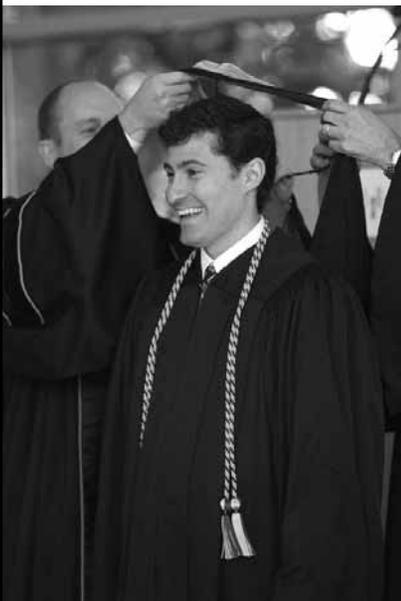
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Cynthia F. Lohrke, Associate Professor of Management Information Systems
Douglas L. Smith, Associate Professor of Accounting
William H. Belski, Assistant Professor of Accounting
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Jennings B. Marshall, Professor of Economics
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Department of Management & Marketing

Franz T. Lohrke, Chair, Associate Professor of Management
Archie Lockamy III, Professor of Operations Management,
Margaret Gage Bush Professor of Business
David L. Loudon, Professor of Marketing
Robert W. Service, Associate Professor of Management
Charles M. Carson IV, Assistant Professor of Management
Barbara H. Cartledge, Assistant Professor of Business
Larron C. Harper, Assistant Professor of Business
Betsy B. Holloway, Assistant Professor of Marketing



Undergraduate Programs and Requirements

Accreditation

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

Majors

Accounting
Economics
Management
Management with a Concentration in
 Entrepreneurship
 Finance
 Marketing
 Social Entrepreneurship
Accounting, Economics, or Management Major with a Concentration in
 International Business

Minors

Economics
General Business

Interdisciplinary Concentrations*

Language and World Trade
Public Administration

The School of Business offers majors in accounting, economics, and management, each leading to a bachelor of science in business administration (B.S.B.A.) degree. Management majors can also choose from one of four concentrations: entrepreneurship, finance, marketing, and social entrepreneurship. These concentrations are available only in combination with the management major. However a student can easily double major with a management and accounting or economics major. A concentration in international business can be taken in combination with any School of Business major.

In addition, minors are offered in economics and general business. However, neither minor is available for School of Business majors.

*See the World Language and Cultures section for details on language and world trade and the Political Science section for details on public administration.

Student Objectives

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

B.S.B.A. in Economics: Graduates will be prepared to enter a variety of fields and careers in business and public policy. The economics major is easily paired as a double-major with other programs within the School of Business so that students focusing on accounting, management, marketing, finance, or entrepreneurship will be equipped with both specific skills and a broad general knowledge of economic forces that impact industry and government.

B.S.B.A. in Management: Graduates will be prepared in general knowledge of core functional areas of business, equipped for immediate entry-level positions in functional areas and industries of choice, and trained for the potential long-term goal of higher level management positions.

B.S.B.A. in Management with a Concentration in Entrepreneurship: Graduates will be prepared to start or find employment in new ventures or small businesses. Students will be equipped with both specific skills and broad general knowledge of factors impacting the success of these businesses.

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

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

B.S.B.A. in Management with a Concentration in Social Entrepreneurship: Graduates will be prepared to start or find employment in either not-for-profit organizations or for-profit firms pursuing social missions. Students will focus on broad issues, such as the role of these organizations in a national economy, and develop specific skills needed to successfully run these types of organizations.

Admission into the School of Business

To be admitted into the School of Business, students must earn a C- or better in each pre-business course, a cumulative 2.25 or higher pre-business GPA in business school courses (prefixes ACCT, BUSA, and ECON), and a cumulative 2.00 Samford University GPA. Pre-business courses consist of ACCT 211, 212; BUSA 100, 130, 160, 231; and ECON 201, 202.

Admission to the School of Business will be automatic for students who meet the above requirements. Provisional admission status will be granted if a student meets the 2.25 pre-business GPA and 2.00 Samford GPA requirements, but does not meet the C- requirement. Such students will be allowed to take 300-level business courses, but will not be allowed to progress to 400-level business courses until the C- requirement is met.

Progression Policy

Once admitted into the School of Business, a student must maintain a cumulative 2.25 GPA in School of Business courses to graduate. If a student's cumulative business GPA falls below 2.25, the student will be placed on academic probation. **The student will be required to raise his/her cumulative business GPA to a 2.25 within the next two successive terms of undergraduate enrollment. If the student fails to meet this requirement, then the student will be permanently dismissed from the School of Business.**

Graduation Requirements

- 1) Complete a minimum of 128 credits.
- 2) Complete at least 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 the Accounting Major table.
- 3) Earn a 2.00 GPA in each of the following two areas: Samford and overall.
- 4) Earn a 2.25 GPA in each of the following two areas: business and the 24 credits which constitute a major.
- 5) Complete two upper-level writing courses.
- 6) No course used to fulfill the core or elective requirement of one major or concentration may be used toward the elective requirements of another major or concentration. However, any course that is part of the core requirement for more than one major or concentration may be counted towards both.
- 7) 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 associate dean or director of undergraduate programs 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, economics, and management majors must take ECON 201 (Principles of Macroeconomics) 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, the student 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: This carefully planned course of study enables students to earn a B.S.B.A. in accounting and a master of accountancy (M.Acc.) 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 Office of Graduate and Executive Education Programs, (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 Principles of Macroeconomics (Pre-Bus)	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 Principles of Microeconomics	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 of this major)	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 cumulative 2.25 GPA or better in all accounting courses and must complete four of the five 300-400 level ACCT core courses at Samford.

Economics Major

Economics 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 Principles of Macroeconomics (Pre-Bus)	4	
Mathematics		4
MATH 150 Precalculus	4	
World Languages		8
101 and 102 of any foreign language	8	
Fine Arts		4
Humanities		4
Economics Major:		68-69
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 Principles of Microeconomics	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	
Economics Core		9
BUSA 332 Quantitative Methods III	3	
ECON 301 Intermediate Macroeconomics	3	
ECON 302 Intermediate Microeconomics	3	
Business Electives-Economics Majors*** (select three from the following: any 300/400-level business course not previously taken to meet a stated requirement of this major)		9
Economics Electives (select two from the following)		6-7
ECON 401 Money and Banking	3	
ECON 410 Game Theory	4	
ECON 415 Industrial Organization	3	
ECON 420 International Economics	3	
ECON 425 Econometrics	3	
ECON 430 Law and Economics	3	
General Electives***		5-6
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.

***One course from either Business Electives or General Electives must have the "W" designation.

Management Major

<u>Management Major Required Courses</u>	<u>Course Credits</u>	<u>Total Required Credits</u>
University Core Curriculum		22
General Education Requirements:*		32
Natural and Computational Sciences		8
Social Sciences		4
ECON 201 Principles of Macroeconomics (Pre-Bus)	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 Principles of Microeconomics	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 of this major)		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 w/an Entrepreneurship Concentration

<u>Management Major with Entrepreneurship Concentration Required Courses</u>	<u>Course Credits</u>	<u>Total Required Credits</u>
University Core Curriculum		22
General Education Requirements:*		32
Natural and Computational Sciences		8
Social Sciences		4
ECON 201 Principles of Macroeconomics (Pre-Bus)	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 Entrepreneurship 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 Principles of Microeconomics	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	
Entrepreneurship Core		12
BUSA 405 Leadership <i>or</i>	3	
BUSA 409 Management of Innovation		
BUSA 414 Marketing Research <i>or</i>	3	
BUSA 416 Consumer Behavior		
BUSA 429 Business Finance II	3	
BUSA 485W Entrepreneurship	3	
Business Electives-Entrepreneurship Majors (select four from the following: any 300/400-level business course not previously taken to meet a stated requirement of this major)		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 with a Finance Concentration

Management Major with 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 Principles of Macroeconomics (Pre-Bus)	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 Principles of Microeconomics	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		9
ACCT 311 Financial Accounting & Reporting I	3	
BUSA 332 Quantitative Methods III	3	
BUSA 429 Business Finance II	3	
Business Electives-Finance Majors*** (select two from the following; any 300/400-level business course not previously taken to meet a stated requirement of this major)		6
Finance Electives (select three from the following)***		9
ACCT 312 Financial Accounting & Reporting II	3	
BUSA 424 Investments	3	
BUSA 426 Topics in Finance	3	
BUSA 427 Contemporary Issues/Risk Management	3	
BUSA 492W Business Internship: Finance <i>or</i>	3	
BUSA 498 Senior Research Project		
ECON 401 Money and Banking	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.

*** One course from either Finance, Business, or General Electives must have the "W" designation.

Management Major with a Marketing Concentration

Management Major with 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 Principles of Macroeconomics (Pre-Bus)	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 Principles of Microeconomics	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	
Marketing Core		6
BUSA 332 Quantitative Methods III	3	
BUSA 491W Business Internship: Marketing <i>or</i> BUSA 498 Senior Research Project***	3	
Business Electives-Marketing Majors (select two from the following; any 300/400-level business course not previously taken to meet a stated requirement of this major)		9
Marketing Electives (select three)***		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 485W 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.

*** Students who choose BUSA 498 in lieu of BUSA 491W will still need to fulfill the graduation requirement of two writing intensive courses. This can be accomplished by choosing a Marketing Elective or General Elective with a "W" designation.

Management Major w/a Social Entrepreneurship Concentration

Management Major with Social Entrepreneurship 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 Principles of Macroeconomics (Pre-Bus)	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 Social Entrepreneurship 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 Principles of Microeconomics	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	
Social Entrepreneurship Core		12
ACCT 415 Government and NFP Accounting	3	
BUSA 405 Leadership <i>or</i>	3	
BUSA 409 Management of Innovation		
BUSA 414 Marketing Research <i>or</i>	3	
BUSA 416 Consumer Behavior		
BUSA 486 Social Entrepreneurship	3	
Business Electives-Social Entrepreneurship Majors (select four from the following; any 300/400-level business course not previously taken to meet a stated requirement of this major)***		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.

*** One course from either Business Electives or General Electives must have the "W" designation.

International Business Concentration

Students majoring in accounting, economics, or management can add the international business concentration to their program. All requirements must be met for both the major and the concentration, although some course overlap may occur.

International Business Concentration Required Courses	Course Credits	Total Required Credits
International Business Core		11-12
World Languages 201 and 202	8	
One Samford study abroad course*	3-4	
International Business Electives (select three from the following)		8-9
BUSA 399 London Study Topics	3	
BUSA 421 International Marketing	3	
BUSA 423 International Capitalism	3	
BUSA 484 International Management	3	
BUSA 495 London Business Internship	2	
ECON 394 International Study in Economics	3	
ECON 420 International Economics	3	
Total Required Credits		19-21

* Study abroad course MUST earn academic credit at Samford.

Economics Minor

Economics Minor* Required Courses	Course Credits	Total Required Credits
Economics Core		16
BUSA 130 Quantitative Methods I**	3	
ECON 201 Principles of Macroeconomics***	4	
ECON 202 Principles of Microeconomics	3	
ECON 301 Intermediate Macroeconomics	3	
ECON 302 Intermediate Microeconomics	3	
Economics Electives (select two from the following)		6-7
ECON 401 Money and Banking	3	
ECON 410 Game Theory	4	
ECON 415 Industrial Organization	3	
ECON 420 International Economics	3	
ECON 425 Econometrics	3	
ECON 430 Law and Economics	3	
Total Required Credits		22-23

* Maintain 2.00 GPA in the economics minor.

** An equivalent course may be substituted.

*** This class may also be used to satisfy a general education social science requirement. NOTE: The economics minor is not available for School of Business majors.

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 Principles of Macroeconomics	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 the general business minor.

*** Prerequisites not required.

NOTE: The general business minor is not available for School of Business majors.

Business Electives

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	
ACCT 410	Income Tax II	3
ACCT 415	Government & Not-for-Profit Accounting	3
ACCT 496	Accounting Internship	2-3
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 404	Human Resource Management	3
BUSA 405	Leadership	3
BUSA 409	Managing Innovation	3
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 422	Financial Statement Analysis	3
BUSA 423	International Capitalism	3
BUSA 424	Investments	3
BUSA 426	Topics in Finance	3
BUSA 427	Contemporary Issues/Risk Management	3
BUSA 429	Business Finance II	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 486	Social Entrepreneurship & Not-for-Profit Mgt	3
BUSA 491W	Business Internship: Marketing	3
BUSA 492W	Business Internship: Finance	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 394	International Studies in Economics	3
ECON 401	Money and Banking	3
ECON 410	Game Theory	4
ECON 415	Industrial Organization	3
ECON 420	International Economics	3
ECON 425	Econometrics	3
ECON 430	Law and Economics	3
ECON 493W	Business Internship: Economics	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. Prereq: BUSA 160 and a college-level math course. (Prereq of BUSA 160 not required for business minors.) 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: 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 Accounting 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 Office of Internship, School of Business.

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, Spring, and Summer.

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 with a C- or above, 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.

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 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 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.

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 423 International Capitalism (3)

Examination of the cultural, moral, and political effects of capitalism from Biblical times to present day. Readings from economists, philosophers, and historians, across the ideological spectrum, will be discussed. The second portion details three infrastructure elements of capitalism: an effective capital market, a stable economy and currency, and the ability to manage risk effectively. Offered: Spring.

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 426 Topics in Finance (3)

Study of specific finance topics of current interest, providing additional depth of knowledge in areas such as financial statement analysis and international financial issues. Topics subject to change; see class schedule for course title. Prereq: BUSA 321.

BUSA 427 Contemporary Issues/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 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: ECON 201.

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 486 Social Entrepreneurship and Not-for-Profit Management (3)

Examination of management topics unique to the particular objectives of non-profit firms, including mission setting, governance, assessment, and fundraising. Using case studies and practitioner writings, the course develops an applied framework for analyzing key strategic issues for the nonprofit firm. Students integrate course content by developing a strategic plan for a new or existing nonprofit. Prereqs: BUSA 303, 311, and 321. Offered: Spring.

BUSA 491W Business Internship: Marketing (3)

Individualized, experiential learning program structured through a variety of business organizations. This course is project-oriented, merging theory learned in the classroom with the workplace environment. Includes seminars, presentations, and career counseling in conjunction with on-site learning at the business organization. Exposes students to the world of marketing and the career planning process. Grading is pass/fail. Prereq: BUSA 311; permission from Office of Internship, School of Business, and marketing faculty. Offered: Fall, Spring, and Summer.

BUSA 492W Business Internship: Finance (3)

Individualized, experiential learning program structured through a variety of business organizations. This course is project-oriented, merging theory learned in the classroom with the workplace environment. Includes seminars, presentations, and career counseling in conjunction with on-site learning at the business organization. Exposes students to the world of finance and the career planning process. Grading is pass/fail. Prereq: BUSA 321; permission from Office of Internship, School of Business, and finance faculty. Offered: Fall, Spring, and Summer.

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. Offered: Every term.

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 Principles of Macroeconomics (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 Principles of Microeconomics (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: MATH 150 and ECON 201. Offered: Fall, Spring, and Summer.

ECON 301 Intermediate Macroeconomics (3)

Examination of forces that determine growth, income, and employment in economic systems, with special reference to the United States and other industrialized countries. Understand the causes of unemployment and inflation and the role of government in maintaining stable prices and sustained growth. Prereqs: BUSA 130, ECON 201, and ECON 202. Offered: Spring

ECON 302 Intermediate Microeconomics (3)

Focus on the optimizing behavior of individuals and firms as they interact in markets. Topics will include the consumer theory, the theory of the firm, risk and uncertainty, models of perfect and imperfect competition, asymmetric information, as well as advanced modeling of externalities and public goods. Prereqs: BUSA 130 and ECON 202. Offered: Fall.

ECON 394 International Studies in Economics (3)

Cross-disciplinary introduction to the scope, causes, and consequences of poverty. Examination of the various measures of poverty as well as basic economic theory, explaining differences in income, wealth, and economic growth among regions. Emphasis on understanding poverty issues from a Biblical perspective. Course relies heavily on site visits to observe a wide variety of anti-poverty projects, including faith-based organizations and international nonprofit agencies. International travel required. Co-listed as POLS 394. Offered: Jan Term.

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: ECON 201, 202, and 301. Offered: On rotation.

ECON 410 Game Theory (4)

Elementary examination of the theory of games and strategic behavior with an emphasis on applications. Topics discussed include strategic-form games, extensive-form games, and games of asymmetric and incomplete information. Various equilibrium concepts also discussed. The course will apply game theoretic concepts to strategic behavior in the social sciences, particularly economics and political science, with applications ranging from cartel behavior to international diplomacy. Co-listed as POLS 410. Prereq: BUSA 130 or POLS 301. Offered: Fall, on rotation.

ECON 415 Industrial Organization (3)

Emphasis on firm behavior in imperfectly competitive markets. Specifically examines the accumulation and use of market power by firms, strategic interaction among competitors, and the role of government in competition policy. Prereqs: BUSA 130 and ECON 302. Offered: On rotation.

ECON 420 International Economics (3)

Analysis of the theoretical principles underlying international trade, investment, and the international monetary system. Includes effects on domestic and foreign economics of commercial, monetary, and fiscal policies. Prereqs: ECON 201 and 202. Offered: On rotation.

ECON 425 Econometrics (3)

Introduces students to regression methods for analyzing data in economics and related areas. Emphasizes both the theoretical and practical aspects of statistical analysis and focuses on techniques for estimating econometric models of various kinds and interpreting the estimates from such models. The objective is for the student to learn how to conduct—and how to critique—empirical studies in economics and related fields. Prereq: BUSA 332. Offered: On rotation.

ECON 430 Law and Economics (3)

Introduction to the use of microeconomic concepts as a means to understand law and the American legal system. Emphasis on the economic analysis of the common law—that is, property, contract, tort, and criminal law. Prereq: ECON 302. Offered: Fall, on rotation.

ECON 493W Business Internship: Economics (3)

Individualized, experiential learning program structured through a variety of business organizations. This course is project-oriented, merging theory learned in the classroom with the workplace environment. Includes several seminars, presentations, and counseling at Samford in conjunction with on-site learning taking place at the business organization. Exposes students to the world of economics and the career planning process. Grading is pass/fail. Prereq: ECON 201, 202; permission from Office of Internship, School of Business, and economics faculty. Offered: Fall, Spring, and Summer.

Graduate Programs and Requirements**Accreditation**

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

Degrees

Master of Accountancy (M.Acc.)

Master of Business Administration (M.B.A.)

Joint-Degrees

Master of Accountancy/Juris Doctor (M.Acc./J.D.)

Master of Business Administration/Master of Accountancy (M.B.A./M.Acc.)

Master of Business Administration/Master of Divinity (M.B.A./M.Div.)

Master of Business Administration/Juris Doctor (M.B.A./J.D.)

Master of Business Administration/Master of Science in Nursing (M.B.A./M.S.N.)

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 joint-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.

Class Schedules

The School of Business offers students an evening program that consists of five nine-week terms per year. Evening classes for each course 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. Study locations are determined annually.

Graduate Admission Criteria and Enrollment Requirements

Samford University's Office of Graduate and Executive Education Programs in the School of Business welcomes 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), 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 and Executive Education Programs, 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 and Executive Education Programs. (See Transcript Request Forms.)
4. One completed Recommendation Form and attached letter of recommendation, written by a person familiar with the applicant's work and abilities, sent directly to the Office of Graduate and Executive Education Programs. (See Recommendation Form.)
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 (MIS) and Communications Technology (BUSA 533) is required of all students. The remaining business elective credits are selected from the MBA Core Courses (see the M.B.A. table). 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 Certified Public Accountant (CPA) exam. The following undergraduate courses, or their equivalents, must be completed prior to graduation and in most cases, prior to beginning graduate work: ACCT 211, 212, 310, 311, 312, 410, 420, 470; BUSA 252, and BUSA 454W. See the undergraduate business course listings for more information.

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 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 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

Master of Accountancy		Course Credits	Total Required Credits
Accounting Core (required, if not waived)			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)			6
Business Courses (select two from MBA Core Courses)		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 for the M.B.A. 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 policies may be obtained from the Office of Graduate and Executive Education Programs. Students will be given a curriculum check sheet at the time of admission identifying individual academic requirements. Students must have a 3.00 or better cumulative GPA to graduate.

Master of Business Administration		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 590-599	Business Electives (select 4 courses)**	12	
ECON 520	Economics of Competitive Strategy	3	
Total Required Credits			30-48

* Foundation Courses may be omitted based on exemption policies.

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

Graduate Courses

ACCOUNTING

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 M.Acc. program.

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.

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 M.Acc. 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 M.Acc. program.

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.

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 M.Acc. 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 M.Acc. 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 M.Acc. 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 M.B.A. and M.Acc. students. Prereq: ACCT 519 or admission to the M.Acc. 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 and admission to the M.Acc. program.

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 M.Acc. program.

BUSINESS**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.

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 (as seen in the M.B.A. table).

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

Electives designed for 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)****ECONOMICS****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. Prereq: None.

ECON 520 The Economics of Competitive Strategy (3)

Study of the methods used in making economic decisions in an uncertain world. Topics such as forecasting economic activity and decision making using game theory, are discussed. In addition, the course examines the effects of the global economic environment on business decisions. Prereqs: ACCT 511, BUSA 513, and ECON 512.