ACCT 504 – Introduction to Federal Income Taxation
3 credits

Federal income tax accounting for individuals. The nature and timing of gross income, exclusions, and deductions are emphasized. Impact of corporations, partnerships, and property transactions on the individual are covered. The structure of the Internal Revenue Code, regulations, and court decisions in the framework of tax research are also covered.

Prerequisites
12 credits of ACCT with a C grade or better, or consent of instructor

ACCT 505 – Advanced Federal Income Taxation
3 credits

An advanced course in principles of federal taxation dealing with property transactions, partnerships, corporations, and S corporations.

Prerequisites
12 credits of accounting with a C grade or better, or consent of instructor

ACCT 510 – Not-for-Profit Accounting
3 credits

A study of the design and operation of government and not-for-profit accounting systems including financial reporting standards; financial statement preparation; analysis and interpretation; budgeting; fund accounting; and relevant emerging issues.

Prerequisites
BUS 202

BLAW 564 – Business Administration And The Law
3 credits

Regulatory content applicable to the CPA Examination not covered in Business 263, including contracts, sales, negotiable instruments, secured transactions, property, and wills.

Prerequisites
BUS 263 or consent of department chairperson
FIN 500 – International Financial Management
3 credits

This course deals with theoretical and practical issues of corporate financial management in an international environment. Emphasis is placed on decision making by multinational firms in capital budgeting, working capital management, and the procurement of funds in international markets.

Prerequisites
MBA 622 or consent of MBA Director

FIN 534 – Security Analysis and Portfolio Management
3 credits

An examination of the precepts underlying the valuation of securities and an analytical handling of the various techniques of securities analysis.

Prerequisites
MBA 622 or consent of MBA Director

FIN 535 – Speculative Markets
3 credits

This course examines both practical and theoretical aspects of financial futures and option markets. Included will be discussion of theoretical models, hedging strategies, and practical uses of these securities.

Prerequisites
MBA 622 or consent of MBA Director

FIN 540 – Financial Institutions
3 credits

The institutional structure of the financial system surveys both the public and private sectors of the money and credit economy. Emphasis placed on understanding the impact of the commercial banking system, financial intermediaries, and public finance needs upon the conduct of business finance.

Prerequisites
MBA 622 or consent of MBA Director
FIN 541 – Commercial Bank Management
3 credits

The procedures used for appraisal of credit risk and selection of investments are investigated. Attention given to the influence of the regulator environment and the problem of shifts in deposit liabilities.

Prerequisites
MBA 622 or consent of MBA Director

FIN 669 – Investment Analysis and Portfolio Management
3 credits

Features of investment analysis involving securities markets, economic influences, legal aspects, sources of information, fundamental analysis, technical analysis, and portfolio management.

Prerequisites
MBA 622 or consent of MBA Director

INSURANCE ELECTIVES

INS 501 – Business & Consumer Implications of Genome Science
3 credits

This course will examine implications of genomics and personalized medicine from the perspectives of consumers, employers, and other stakeholders on various issues including nondiscrimination laws; insurance coverage and reimbursement; privacy and confidentiality issues, intellectual property opportunities; appropriate communication modalities for reaching underserved populations; and personal and corporate risk management strategies.

Prerequisites
None

INS 532 – Employee Benefits
3 credits

Study of group approach to providing life, health, disability, and retirement plans. New developments in employee benefits, plan design, administration, cost funding, regulation, and tax considerations.

Prerequisites
MBA 610, Human Resource Development 605, or permission of the instructor
GENERAL MBA ELECTIVES

**MBA 631 – Global Business**
3 credits

How business firms function in a global environment. The political, legal, cultural, and economic environment of global business is discussed. Strategic, structural, financial, and managerial issues related to managing multinational firms in a global environment are emphasized.

**Prerequisites**
Admission to MBA Program; completion of prerequisite requirements in economics, finance, and marketing; and completion of at least 9 hours of graduate course work in the MBA Program

MARKETING ELECTIVES

**MKTG 543 – Business to Business Marketing**
3 credits

Examines buyer behavior and purchasing procedures within the business to business sector of the economy. Based on that understanding, the course also examines the development of appropriate marketing strategies for these important customers, perhaps strategic accounts, within the commercial/industrial, governmental, and/or institutional market. This is a graduate alternative of MKTG 443 and additional work of a research nature will be required. MKTG 543 may not be taken if MKTG 443 was taken as an undergraduate course.

**Prerequisites**
Consent of the MBA director

**MKTG 544 – Salesforce Management**
3 credits

Examines the strategic management of an outside salesforce within a global business to business environment. Covers salesforce recruitment, organization, motivation, and control. MKTG 544 is a graduate alternative to MKTG 444 and additional work of a research nature is required for graduate credit. MKTG 544 may not be taken if MKTG 444 was taken as an undergraduate course.

**Prerequisites**
None

**MKTG 545 – Business Negotiations**
3 credits

Examines business negotiation principles and practices. Builds skills in the process of negotiating business agreements within and across organizations. MKTG 545 is a graduate alternative for MKTG 445 and additional work of a research nature will be required for graduate credit. MKTG 545 may not be taken if MKTG 445 was taken as an undergraduate.

**Prerequisites**
Consent of the MBA Director
**OPERATIONS & SUPPLY CHAIN MANAGEMENT ELECTIVES**

**OSCM 525 – Business Forecasting**
3 credits

An introduction to techniques for developing forecasts for time series data. Forecasting techniques such as smoothing methods, regression, decomposition, and ARIMA models will be covered. Students will learn how to evaluate forecasts, and will examine forecasts from industry and government.

**Prerequisites**
BUS 305 or MATH 241 or MBA 612 or consent of Department Chairperson

**OSCM 535 – Business Analytics**
3 credits

Applications of Business Analytics to decision making. Students will learn the assumptions and techniques necessary to apply and to implement solutions from optimization, decision analytic, and simulation models to complex business decisions.

**Prerequisites**
OSCM 320 or consent of Department Chairperson

**OSCM 555 – Global Sourcing and Procurement**
3 credits

This course is designed to acquaint students with best practices, conceptual tools, and analytical skills necessary for successful procurement of goods and/or services on a global scale.

**Prerequisites**
OSCM 300 or BUS 351 or graduate student status

**OSCM 565 – Service Operations Management**
3 credits

This course examines the management of services, focusing on both the strategic and operational aspects of designing new services, assessing and improving service quality, improving the efficiency and effectiveness of service processes, and how new technologies can be integrated into service operations to help achieve these objectives.

**Prerequisites**
OSCM 300 or BUS 351 or graduate student status
OSCM 575 – Enterprise Resource Planning Systems
3 credits

This course provides an introduction into the use, functionality, and cross-functional nature of Enterprise Resource Planning systems, using SAP software as an example system. Lessons will combine lectures with hands-on exercises designed to introduce the student to numerous functions of the software platform.

Prerequisites
None

OSCM 690 – Global Supply Chain Management
3 credits

Acquaints students with best practices in global supply chain management. Models, methods, paradigms, and tools necessary for planning, organization, and governance of global supply chains are discussed. Culminates with a study of strategies pertaining to end-to-end fulfillment of global supply chains, considering environmental, ethical, and cultural factors.

Prerequisites
OSCM 300 or BUS 351 or consent of Department Chairperson