

# BUSINESS ADMINISTRATION, COLLEGE OF

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## Departments

Accountancy: Sudha Krishnan, Chair (562) 985-4653

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Information Systems: H. Michael Chung, Chair (562) 985- 4993

International Business Program: Terrence H. Witkowski, Director  
(562) 985-4766

Legal Studies in Business Program: Kathleen A. Lacey, Director  
(562) 985-5668

Management and Human Resource Management: (562) 985-4753

Marketing: Sam Min (562) 985-7129

## Programs at a Glance

Bachelor of Science in Business Administration

Options in: Accountancy; Finance; Human Resources  
Management; International Business; Management;  
Management Information Systems; Marketing;  
Operations and Supply Chain Management

Minors in Business Administration

Finance, Management Information Systems, International  
Business, Human Resource Management, Marketing,  
Entrepreneurship

Master of Business Administration

Specializations in: Consumer Affairs, Fashion  
Merchandising and Design, Finance, Health  
Care Management, Health Science, Hospitality  
Management, Human Resource Management,  
Information Systems, Management, Marketing,  
Recreation and Leisure Studies

Master of Science

Accountancy, Supply Chain Management

## Accreditation

Undergraduate and graduate programs are internationally accredited by the Association to Advance Collegiate Schools of Business (AACSB International), 777 South Harbour Island Blvd., Suite 750, Tampa, FL 33602-5730, phone: (813) 769-6500.

## Academic Advising

The College of Business Administration maintains an advising office for undergraduate students in CBA 100, (562) 985-4514, and an office for graduate students in CBA 363, (562) 985-5565. Advisors are available in these offices throughout the semester to assist students with admission, registration, and degree requirement information.

## Student Center for Professional Development

The Student Center for Professional Development (SCPD) provides resources in support of student learning under its umbrella program Passport to Success (Passport). SCPD also encourages students to join business student organizations to assist them in connecting to college resources and networking opportunities. Under the Passport umbrella SCPD offers the following resources:

*Professional development workshops* provide a progression of learning experiences that teach students non-academic skills and attributes employers want to see in new employees.

*Community Scholars* is a community service program that pairs CBA students with Jordan High School sophomores and juniors in a mentoring relationship that encourages academic success and pursuit of a college education. CBA students make a positive impact on the high school students' lives while performing a community service that employers highly value in a prospective employee.

*Junior Mentoring Program* is a one-semester program where junior CBA students are paired with young professionals in a mentoring relationship. Mentors help students prepare for their college careers, sharing their skills, knowledge and advice on how to balance college, work and personal life. Focus is given to resume building and professional development activities that will better prepare the students for the job market and complement their academic learning experience.

*Corporate Mentoring Program* pairs mentors from the corporate world with individual students in a year-long one-on-one relationship. The mentors coach and guide the students, help them with decision making and manage their expectations for life after graduation. Students must complete certain prerequisites to participate in CMP.

For more information about SCPD programs, services and resources please contact SCPD at (562) 985-2265 or [www.csulb.edu/cba/scpd](http://www.csulb.edu/cba/scpd) or [scpd@csulb.edu](mailto:scpd@csulb.edu).

## Financial Assistance

Financial assistance is provided to business students through the University Financial Aid Office. That office administers funds made available through the federal and state governments and through certain private sources. Awards are made to students who demonstrate a need for assistance with educational expenses.

## Achievement Awards

Additional information about the following awards and their requirements can be obtained from the CBA website.

*Applications for Outstanding Undergraduate* are usually due in early to mid-January. Each department may select up to three Outstanding Graduates. From among the chosen Outstanding Undergraduates, the Dean of the College selects the Dean's Medalist. These awards are reserved for graduating seniors and require a minimum GPA along with other considerations for applicants.

*Beta Gamma Sigma* is the international honor society recognizing the outstanding academic achievements of students enrolled in collegiate business and management programs accredited by AACSB International. Applications to membership are due online in early April at: [www.betagammastigma.org](http://www.betagammastigma.org). All new members will be inducted at the CBA Annual Awards Banquet in mid-May.

*The Delta Sigma Pi Scholarship Key* winner is selected from among those graduating students with the highest GPA (graduates and undergraduates).

In addition, the college offers numerous scholarships. Further information is available on the CBA website: [www.csulb.edu/colleges/cba/](http://www.csulb.edu/colleges/cba/).

### **Student Organizations**

The following organizations are available for business students: American Marketing Association, Beta Alpha Psi Accounting Society, Black Business Students Association, Delta Sigma Pi, Financial Management Association, Hispanic Students Business Association, Human Resource Management Association, Information Systems Student Association, International Business Association, MBA Student Association, and Society for the Advancement of Management. Student organizations typically host professionals representing business and industry at weekly meetings and also sponsor a variety of social, recreational and community service events.

The Associated Business Students Organization Council (ABSOC) is the coordinating council for all business student organizations. ABSOC co-sponsors the annual "Meet the Industries Expo." This annual event includes professional development workshops and a career expo which draws numerous companies and several hundred students. Other programs each semester include a business student organizations' fair and the student-faculty-staff mixer. ABSOC also co-sponsors the annual "Ethics at The Beach" seminar with the Ukleja Center for Ethical Leadership.

Beta Gamma Sigma, founded at the University of Wisconsin in 1907 as a business honor society, is the only honor society recognized by the AACSB - International. Membership is available to business students at California State University, Long Beach only because the College of Business Administration is accredited by AACSB.

Election to membership in Beta Gamma Sigma is the highest scholastic honor that a student in business administration can attain. To be eligible for membership at CSULB, students must rank in the upper ten percent of their junior, senior, or graduate degree program in business administration.

### **Computer and Information Technology**

Students in the degree program develop basic understandings and competencies relating to information processing, the application of computers in business and government, management information systems concepts, computer programming, statistics, and financial research with Bloomberg terminal. The computer laboratory consists of most up-to-date instructional software, and hardware to facilitate student learning.

### **General Policies and Regulations**

Specific University and College requirements are detailed in various sections of this *Catalog*. Every student must develop complete familiarity and understanding of the regulations and requirements by which successful completion of a program will be determined. (Also see pertinent section regarding University General Regulations and Procedures).

### **Admission Under Impaction**

Freshman applicants to the Bachelor of Science in Business Administration will be placed in the pre-major code for Business Administration. Transfer applicants must apply to the University during the initial filing period of October and November for the following fall semester or August for the following spring semester. They must indicate their choice of major on the application.

Continuing students seeking admission to the upper-division major in Business Administration must submit a supplemental application to the CBA Center for Student Success (CBA, Room 100). Although there is no specific deadline for filing, it usually takes a minimum of two weeks to complete the application process. Therefore, students should file their applications no later than two weeks before their next Early Registration access date.

Refer to the following website for additional impaction criteria: [www.csulb.edu/depts/enrollment/graduation/native-major-criteria/](http://www.csulb.edu/depts/enrollment/graduation/native-major-criteria/)

### **Special Enrollment Status**

Enrollment through Open University (College of Continuing and Professional Education) is allowed only on a space available basis which is determined by the type of course and teaching method as well as classroom capacities. The student must otherwise be qualified.

### **CBA Policy on Course Transfers/Substitutions**

The College of Business Administration has a strict policy on course transfers/substitutions. This is necessary to preserve the academic integrity of programs and to meet accreditation standards. No credit by examination will be allowed for any CBA course. The CBA Center for Student Success can be consulted for more information on course transfers and substitutions.

### **Grading Policy**

All CBA majors must maintain major GPAs 2.0 or higher. A student whose GPA in the major falls below a 2.0 will be advised that they are at risk of being dismissed from the major and graded one semester to raise their major GPA(s) to 2.0. Students who do not successfully raise their major GPA(s) must meet with an advisor to declare another major or submit an appeal to the CBA Center for Student Success explaining why they need one additional semester. Students whose major GPAs remain below 2.0 after this additional semester must declare a new major.

Business majors and minors may not exercise a Credit/No-Credit grading option for courses required by the College of Business Administration in their program. No course taken for Credit/No-Credit grading will be accepted to fulfill a Business requirement, with the exception of students transferring Advanced Placement or International Baccalaureate credit. Enrollment in a business course as an auditor is not permitted.

## Graduate Programs

The College of Business Administration offers graduate study leading to the Master of Science in Accountancy, Master of Science in Supply Chain Management, and Master of Business Administration (MBA). The degrees offered by the College of Business Administration are accredited by the AACSB - International.

The graduate degrees are designed to serve the community by providing graduate business education to persons who show promise of leadership and success in business or related fields. For this reason, the faculty of the College of Business Administration has established rigorous standards of admission and completion for the programs.

### Administration of CBA Graduate Programs

All College of Business Administration Graduate Programs are administered by the CBA Graduate Programs Office, CBA 363. The Graduate Programs Director heads that office.

### Admission to Graduate Study

In addition to admission by the University Office of Admissions and Records, an applicant for graduate study in business must apply to and be admitted by the College of Business Administration (CBA) Graduate Programs Office.

### Admission Procedures

1. Students interested in applying to the MS Program or the MBA program at CSULB have to follow a two-step application process. First, they should file a CSULB Graduate Program application using the California State University's online application program called CSUMENTOR at [www.csumentor.edu](http://www.csumentor.edu). Second, they also need to apply to the College of Business Administration's MS or MBA Program, using the CBA's online application program called ADVANCE at [www.csulb.edu/cba/advance](http://www.csulb.edu/cba/advance). These two applications may be started simultaneously, but acceptance to both the University and the CBA is necessary to enroll in the MBA Program.
  2. One complete set of official transcripts of all college work attempted are required, and must be uploaded to Advance System.
  3. Graduate Management Admission Test (GMAT) or Graduate Records Examination (GRE) scores must be forwarded directly from the GMAC or ETS, to the College of Business Administration Graduate Programs Office. The GMAT code for the CBA MS and MBA Programs is **364-M9-69**. The **GRE** Institutional code for all programs is 8848, Dept. Code is 4201. Test scores over 5 years old will not be considered.
  4. International applicants should first contact the Center for International Education on campus for all application requirements. International students who score less than a "4" on the GMAT or GRE writing section should contact the CBA Graduate Programs Office directly for available options.
- In addition to the steps above, all international applicants are required to complete all the usual steps of all applicants to the MS and MBA programs.

### Application Deadlines

Deadlines for International applications are:

- April 1 for CSU Mentor Application, April 15 for CBA Advance Application for Fall Semester admission. This applies to all graduate programs except as noted

directly below.

- October 1 for CSU Mentor Application, October 15 for CBA Advance Application for Spring Semester admission. This applies to the Spring Evening MBA Program Only.

Deadline for domestic applications are:

- April 15 for both CSU Mentor and CBA Advance for the Daytime, Accelerated MBA only.
- June 1 for both CSU Mentor Application and CBA Advance Application for Fall Semester admission. This applies to the MS programs and the Saturday MBA and Fall admissions for the Evening MBA Program.
- November 1 for both CSU Mentor Application and CBA Advance Application for Spring Semester admission. This November 1 deadline applies to Spring admissions for the Evening MBA Program only.

Because of high demand for admission to the graduate programs, it is advised that students submit their application to the program early. No action can be taken on applications until all required documents are received. Except in highly unusual circumstances, application materials submitted after the above dates will not be considered.

### Criteria

Admission will be granted to students showing high promise of success in post-baccalaureate business study. Each applicant's potential for graduate management education is evaluated on the basis of six major criteria:

1. Past Academic Record, as reflected in undergraduate GPA or other Graduate programs.
2. Graduate Records Examination (GRE) or Graduate Management Admission Test (GMAT).
3. Managerial Experience: demonstration of increasing levels of responsibility.
4. Written Communication ability as demonstrated in the Applicant's "Statement of Purpose" to clearly identify their leadership potential, educational goals and academic strengths.
5. Two Letters of Recommendation.

Upon completion of evaluation by the CBA Graduate Director, the student is notified by email of acceptance or rejection.

### Enrollment

Students must meet all of the CBA Graduate Admissions criteria in order to be admitted into the University as a CBA Graduate student.

### Admission to Graduate Courses

Only students who have been admitted to the MS or MBA program may take graduate courses in Business Administration. The only exception is that students who have been admitted to other Master's programs at CSULB may take select graduate courses in Business Administration to meet the requirements for their programs, with the permission of their major advisor and the Director of the Graduate Programs.

Enrollment in graduate courses through the Open University will normally be permitted only for students in an

AACSB-accredited graduate program at another institution and must have a letter of permission from the Associate Dean/Dean of the student's home university, or for alumni of the CBA Graduate Programs.

### **Continuous Enrollment**

Once a student is accepted and enrolled in any of the CBA Graduate Programs, he/she is expected to attend classes both semesters of the academic year. (Fall and Spring semesters are considered the regular semesters of the academic year; in the evening program Summer attendance is optional.) Registration and completion of at least one course each semester satisfies the Continuous Enrollment requirement.

If a student is unable to satisfy the Continuous Enrollment requirement, he/she must complete the Educational Leave of Absence procedures detailed below. Continuous Enrollment status will only be preserved if the student's absence from a regular semester has been processed and approved through the Educational Leave of Absence procedures.

Students failing to maintain Continuous Enrollment status will be administratively removed from the CBA Graduate Programs. Registration privileges will be revoked. Students planning to continue in the CBA Graduate Programs who have been administratively removed due to the violation of the Continuous Enrollment condition will be required to re-apply to the CBA Graduate Programs and to the University.

### **Leave of Absence**

Any CBA graduate student in good academic standing may request an Educational Leave. Students requesting an Educational Leave must complete an Educational Leave Form, in advance, including an explanation of their reasons for seeking the leave and a statement of when they intend to resume academic work. The completed form is to be submitted for approval to the CBA Graduate Programs Office and the University Admission and Records Office in accordance with University Policy.

The minimum initial leave will be one full semester; the maximum will be one calendar year. A student may request, in writing and in advance, an extension of leave. Under no circumstances will the total number of approved educational leaves exceed two, nor will the duration of approved educational leaves extend beyond two calendar years.

Students returning from an approved one semester educational leave are not required to submit an application form. Students on leave longer than one semester must apply for re-admission to the university. Students returning from an absence for which an educational leave was appropriate but not approved in advance must complete the entire CBA Graduate admission process.

An Educational Leave of Absence, if properly requested and processed, allows a student to satisfy the Continuous Enrollment requirement and therefore does not affect their good standing status. Students on an approved education leave of absence will continue to receive registration information.

Graduate students who plan to enroll for credit at another institution of higher education during the leave period must obtain prior approval for the transfer of course credit to the

student's program from the department chair in question and the CBA Graduate Programs Director.

The period of an educational leave is counted in the calculation of elapsed time under the regulations governing the seven year maximum period for completion of the CBA Graduate degree requirements.

For the period of an educational leave the student's rights under the "Election of Regulation" rule are preserved, maintaining the right of the student to elect regulations as if he or she had maintained continuous attendance. See the CSULB *Catalog*, General Rules and Procedures section, for a complete explanation of the Election of Regulation - "Catalog Rights".

An educational leave presupposes no expenditure of University resources or faculty and staff time on behalf of the student during the period of the leave. In addition, no computer facilities, no library privileges, and no student services are available to a student on educational leave.

### **Scholastic Standards/Probation/Disqualification**

A student who fails to maintain a cumulative GPA of 3.0 or higher in all work completed as a graduate student at this University or in all transferred work applied to the program will be placed on academic probation. The semester in which the student's GPA falls below 3.0 is the First Probationary Semester.

A student on probation, who at the end of the Third Probationary Semester fails to obtain a cumulative GPA of 3.0 or higher on all units attempted in post-baccalaureate work at CSULB, will be disqualified and removed from the graduate program. The student should note that the cumulative GPA is calculated by the University Admissions and Records Office and includes all upper division and graduate courses taken while enrolled in the graduate program.

For MBA students, a grade of "C" or better is required in any course taken to satisfy first or second year Core requirements. A grade of "B" or better is required in GBA 699. If either of these requirements is not met, a student must take the course a second time or withdraw from the program. A second failure to achieve the required grade will result in involuntary separation from the program. This requirement operates independently of the requirement for a cumulative GPA of 3.0 or better.

### **Graduation Writing Assessment Requirement (GWAR)**

As a requirement for advancement to candidacy, all graduate students must demonstrate writing competency by:

1. Passing an approved CSULB assessment of writing competence (GWAR),
2. Having already passed an assessment of writing competence (GWAR) while matriculated at another CSU campus, or
3. Earning a CSULB-approved passing score on the writing portion of an approved standardized graduate admissions test, such as the Graduate Record Examination (GRE) or the Graduate Management Admission Test (GMAT).

Assessments of writing competence from non-CSU campuses will be evaluated by the GWAR Coordinator as a fulfillment of the GWAR, on an articulation basis if possible or on a case-by-case basis if necessary.

Students with degrees from non-CSU campuses must either provide evidence of meeting the requirement with adequate scores on a CSULB-approved standardized test or attempt to satisfy the GWAR by the end of their first semester of matriculation at CSULB.

## Master of Science in Accountancy

The Master of Accountancy (MAC) program in the College of Business Administration is a rigorous 10-month full-time lock-step program providing an intensive, focused coursework to prepare students for a successful career in accounting. The program is intended to enhance student's depth of technical knowledge, breadth of understanding and communication skills, and importance of ethical conduct in the profession. With a focus on research and analytical thinking, the program is intended to improve judgement and decision making skills. The program is designed to address the needs of individuals across the state of California to take the mandated 30 semester units of specialized coursework to complete the CPA licensure requirements effective January 1, 2014. Students admitted to the program can specialize in Professional Accountancy, Information Systems or Taxation.

### Application Procedure/ Prerequisites

1. Students interested in applying to the MS in Accountancy program at CSULB have to follow a two-step application process. First, they should file a CSULB Graduate Program application using the California State University's online application program called CSUMENTOR at [www.csumentor.edu](http://www.csumentor.edu). Second, they also need to apply to the MS in Accountancy Program, using the CBA's online application program called ADVANCE at <http://www.csulb.edu/cba/advance>. These two applications can be started simultaneously, but acceptance to both the University and the CBA is necessary to enroll in the program.
2. Bachelor's degree in Accountancy or a bachelor's degree and equivalent accounting-related coursework from a regionally-accredited university.
3. Admission GPA to the CBA Master's programs as per the University.
4. GMAT exams or GRE exams.
5. Resume.
6. Statement of purpose (essay).
7. Two letters of recommendation.
8. For international students – English proficiency requirements by taking TOEFL or written portion of GMAT, GRE, or IELTS exams.

### Course requirements

- Completion of 30 units of approved graduate courses (including culminating experience).
- Maintaining GPA of at least 3.0 (B) throughout the program.

### Requirements

- ACCT 601 Corporate Governance and Financial Reporting (4)  
Prerequisite: MSA standing.
- ACCT 602 Advanced Cost Accounting (4)  
Prerequisite: MSA standing
- ACCT 603 Financial Statement Analysis (4)  
Prerequisite: MSA standing.
- ACCT 604 Forensic Accounting (2)  
Prerequisite: MSA standing
- ACCT 605 Seminar in Accounting Information Systems (4)  
Prerequisite: MSA standing.
- ACCT 611 Seminar in Auditing and Assurance Services (4)  
Prerequisite: MSA standing.

ACCT 612 Governmental and Non-Profit Accounting  
Prerequisite: MSA standing.

### Culmination

The culminating experience, ACCT 699 (Accountant's Professional Responsibilities and Ethics) will be a comprehensive auditing project to be reviewed by faculty and professionals. (Note: In order to satisfy the culminating activity requirement (thesis, project, or comprehensive examination dependent upon the program), students must earn at least three (3) units and no more than six (6) units related to the completion of the culminating activity.

### Advancement to Candidacy

Students admitted must file an application for Advancement to Candidacy for the degree after completion of their first six units. Prior to advancement to candidacy, a student must:

1. Be accepted into the MS in Accountancy Program.
2. Maintain an overall minimum 3.0 cumulative GPA, including work transferred from other institutions, and a minimum 3.0 GPA in all work completed at this University.
3. Completion with a minimum GPA of 3.0 of at least six units of courses required on the student's program of study.
4. Fulfill the Graduation Writing Assessment Requirement (GWAR) or receive a 4.0 or better on the writing portion of the GMAT or GRE.
5. Prepare an official student program in consultation with the CBA Graduate Programs Office.
6. File the application for Advancement to Candidacy with the CBA Graduate Programs Office for approval by the Graduate Program Director.

## Master of Science in Supply Chain Management

The Master of Science in Supply Chain Management program is designed to provide its students with advanced and highly demanded training in modern supply chain management practices, analysis methods, technology applications, strategy development, and other relevant skills that will advance their career prospects and prepare them for lifelong learning in a global supply chain environment. The rigorous curriculum will equip its graduates with advanced knowledge and skills needed to identify, analyze, and resolve complex supply chain challenges faced by global-scale businesses. This is accomplished through a unique combination of quantitative, technical, operational, strategic, and behavioral preparation.

### Application Procedure/ Prerequisites

1. Students interested in applying to the MS in Supply Chain Management program at CSULB have to follow a two-step application process. First, they should file a CSULB Graduate Program application using the California State University's online application program called CSUMENTOR at [www.csumentor.edu](http://www.csumentor.edu). Second, they also need to apply to the MS in Supply Chain Management Program, using the CBA's online application program called ADVANCE at <http://www.csulb.edu/cba/advance>. These two applications can be started simultaneously, but acceptance to both the University and the CBA is necessary to enroll in the program.
2. A bachelor's degree from a regionally accredited university.

3. Admission GPA to the CBA Master's programs as per the University.
4. GMAT exams or GRE exams.
5. Resume.
6. Statement of purpose (essay).
7. Two letters of recommendation.
8. For international students – English proficiency requirements by taking TOEFL or written portion of GMAT, GRE, or IELTS exams.
4. Fulfill the Graduation Writing Assessment Requirement (GWAR) or receive a 4.0 or better on the writing portion of the GMAT or GRE.
5. Prepare an official student program in consultation with the CBA Graduate Programs Office.
6. File the application for Advancement to Candidacy with the CBA Graduate Programs Office for approval by the Graduate Program Director.

### Course requirements

Completion of 30 units of approved graduate courses (including culminating experience)  
 Maintaining GPA of at least 3.0 (B) throughout the program  
 Required courses:

### Requirements

SCM 500 Research Methods for Supply Chain Management (3)

Prerequisite: Graduate standing.

SCM 520 Business Economics (3)

Prerequisite: Graduate standing.

SCM 611 Operations Planning and Analysis (3)

Prerequisite: Graduate standing.

SCM 614 Supply Chain Management (3)

Prerequisite: Graduate standing.

SCM 620 Business Analytics and Supply Chain Management (3)

Prerequisite: Graduate standing.

SCM 625 Global Supply Chain Management (3)

Prerequisite: Graduate standing.

SCM 630 Project Management (3)

Prerequisite: Graduate standing.

SCM 640 Logistics and Transportation Management (3)

Prerequisite: Graduate standing.

SCM 657 Seminar in Supply Chain Leadership (3)

Prerequisite: Graduate standing.

### Culmination

In conjunction with additional course work, the culminating experience, SCM 699 Capstone Project for Supply Chain Management (3) will be a comprehensive supply chain project to be reviewed by faculty and professionals.

### Advancement to Candidacy

Students admitted must file an application for Advancement to Candidacy for the degree after completion of their first six units. Prior to advancement to candidacy, a student must:

1. Be accepted into the MS in Supply Chain Management Program.
2. Maintain an overall minimum 3.0 cumulative GPA, including work transferred from other institutions, and a minimum 3.0 GPA in all work completed at this University.
3. Completion with a minimum GPA of 3.0 of at least six units of courses required on the student's program of study.

## Master of Business Administration

The Master of Business Administration program develops competencies essential to functioning professionally in a complex and competitive business environment. The program prepares students for responsible administrative positions and provides the background essential for advancement in professional management careers. The Master of Business Administration degree encompasses a program of breadth which builds a wide range of competencies required for effective management while permitting students to specialize in a functional area.

The Master of Business Administration is normally a 48-unit program for the graduate without an undergraduate degree in Business.

### General MBA

#### Requirements

The Master of Business Administration program requires completion of a minimum of 36 units of graduate course work as established and approved by the College of Business Administration MBA office. The MBA program must include:

|                              |       |
|------------------------------|-------|
| I. First Year Core           | 0-12  |
| II. Advancement to Candidacy |       |
| III. Second Year Core        | 21    |
| IV. Advanced Study           | 12    |
| V. Capstone                  | 3     |
| Total units                  | 36-48 |

MBA students should be guided by the following sequence of events as they progress through their graduate study in the College of Business Administration.

#### I. First Year Core: Common Body of Knowledge

The masters degree presupposes mastery of a common body of knowledge. Students with a recent bachelor's degree in business administration from this University or from other AACSB-accredited business schools within the last 3 years will have met much of the First Year Core requirements depending on the grades they achieved in certain courses. Upon acceptance to the MBA Program, student's transcripts are reviewed for completion of the necessary course work for mastery of the common body of knowledge. Generally, a grade of "B" or better within the last 3 years or an "A" in the last 4 years is required to meet the criteria. More information about this requirement and waiver exams is available from the CBA Graduate Programs Office.

Students with comparable, three-year old coursework from a non-AACSB business school with grades of "B" or better may take waiver exams only at the beginning of their program to demonstrate capability in the First Year Core classes.

Waivers of the First Year Core classes are based upon recent, satisfactory educational background at either a graduate or undergraduate level as described above. Students who have not met the entire common body of knowledge requirements prior to admission to the MBA Program will be required to enroll in the appropriate First Year Core Courses to make up any deficiency.

The First Year Core consists of at most four courses (up to 12 units):

- ACCT 500 Financial Accounting (3 units)
- FIN 501 Financial Management Concepts (3 units)
- MGMT 500 Business Policies, Operations and Organizations (3 units)
- MKTG 500 Marketing Concepts (3 units)

## II. Advancement to Candidacy

Students admitted with all First Year Core requirements completed must file an application for Advancement to Candidacy for the degree after completion of their first six units. Other students must file the application during the semester in which the First Year Core requirements are to be completed. Prior to advancement to candidacy, a student must:

1. Be accepted into the MBA Program.
2. Maintain an overall minimum 3.0 cumulative GPA, including work transferred from other institutions, and a minimum 3.0 GPA in all work completed at this University.
3. Complete all First Year Core Requirements, with no grade lower than "C".
4. Fulfill the Graduation Writing Assessment Requirement (GWAR) or receive a 4.0 or better on the writing portion of the GMAT or GRE.
5. Prepare an official student program in consultation with the CBA Graduate Programs Office. This program must include the Second-Year Core in effect at the time of Advancement to Candidacy, the 12 unit program for the area of Advanced Study and the Capstone Course, GBA 699, for a total of 36 units.
6. File the application for Advancement to Candidacy with the CBA Graduate Programs Office for approval by the Graduate Program Director.

## III. Second Year Core

Upon completion of the First Year Core, either by waiver or graduate course work, students move directly into the Second Year Core. (See section on Advancement to Candidacy). This core consists of seven courses (21 units) which provide the breadth requirements for the MBA degree at the advanced level.

Take all of the following courses:

- ACCT 610 Managerial Accounting and Control (3)  
Prerequisites: Graduate business standing.
- FIN 600 Seminar in Business Finance (3)  
Prerequisite: Not applicable.
- HRM 652 Seminar in Human Resources Management (3)  
Prerequisite: Graduate business standing.
- IS 601 Quantitative Methods for Managerial Decision Making (3)  
Prerequisite: Graduate business standing.
- IS 602 Management of Information Systems (3)

Prerequisite: Graduate business standing.

MGMT 647 Seminar in Strategic Management (3)

Prerequisites: Graduate business standing, and MGMT 500 or equivalent.

MKTG 661 Seminar in Marketing Policies (3)

Prerequisite: Graduate business standing, MKTG 500.

## IV. Advanced Study

The General MBA is designed for students with an undergraduate business degree or any other student desiring a more broad-based MBA curriculum. The General MBA requires 12 units of graduate course work in three different areas within the College of Business Administration subject to approval by the CBA Graduate Programs Office.

## V. Transfer Credit

Assuming the Continuous Enrollment requirement has been satisfied, a maximum of nine credits that closely complement the student's degree objectives may be applied toward the requirements for the MBA degree beyond the First Year Core under the following conditions:

1. the credits under consideration must be graduate credits,
2. the course work must be taken at an AACSB accredited graduate program,
3. prior approval must be obtained from the CBA Graduate Programs Director,
4. prior approval must be obtained from the department chair of the course work being transferred.

The remaining units must be completed in courses at CSULB reserved exclusively for graduate students.

## MBA Specializations

Specializations require 12 units with at least nine units of graduate course work in one area. These specializations are only available in the evening program.

Any student may count three units of Directed Studies (697) toward Advanced Study requirements. See CBA Graduate Programs Office for more details.

Elective courses designed to fulfill specialization requirements must be approved by the CBA Graduate Programs Office through the completion and acceptance of student's Advancement to Candidacy form.

### Consumer Affairs

Requirements:

Take nine elective units selected from the following:

FCS 520, FCS 525, FCS 526, FCS 529, FCS 563, FCS 600.

### Fashion Merchandising and Design

Requirements:

Take nine elective units selected from the following:

FCS 555, FCS 558, FCS 563, FCS 600.

### Finance

Requirements:

Take nine elective units selected from the following:

FIN 620, FIN 630, FIN 650, FIN 690.

### Health Care Management

Requirements:

Take the following course:

HCA 502 The Health Care System (3)

Prerequisites: None.

Take any two of the following courses:  
HCA 536, HCA 537, HCA 550, HCA 552.

#### **Health Science**

Requirements:  
Take nine elective units selected from the following:  
HSC 500, HSC 507, HSC 535, HSC 625.

#### **Hospitality Management**

Requirements:  
Take nine elective units selected from the following:  
FCS 563, FCS 574, FCS 577, FCS 600.

#### **Human Resources Management**

Requirements:  
Take nine elective units selected from the following:  
HRM 654, HRM 655, HRM 657.

#### **Information Systems**

Requirements:  
Take nine elective units selected from the following:  
IS 545, IS 550, IS 564, IS 580, IS 584.

#### **Management**

Requirements:  
Take nine elective units selected from the following:  
MGMT 542, MGMT 543, MGMT 646; HRM 657, SCM 611, SCM 614.

#### **Marketing**

Requirements:  
Take nine elective units selected from the following:  
MKTG 663, MKTG 665, MKTG 666, MKTG 667,  
MKTG 668, MKTG 669, MKTG 675, MKTG 695.

#### **Recreation and Leisure Studies**

Requirements:  
Take the following course:  
REC 571 Philosophy, Issues and Trends  
Prerequisites: None  
Take six elective units selected from the following:  
REC 521, REC 527, REC 528, REC 567, REC 569,  
REC 573.

#### **V. Capstone**

Students must take following as the last or capstone course:  
GBA 699 Integrated Analysis (3)  
Prerequisites: Graduate business standing. Student shall have completed all 2nd year core classes. Classified MBA status in the last semester or within six units of completion of the 33-unit minimum graduate program and advancement to candidacy.

Students must complete the Second Year Core and Advance to Candidacy before enrolling in GBA 699. In this comprehensive analysis, the student will demonstrate technical skills as they integrate the knowledge obtained in all the functional areas of business. Students will research a real company, collect data, conduct analysis, and offer improvement recommendations. A written research project report and oral presentation is required. Students must obtain a grade of "B" or better in GBA 699 in order to receive an MBA degree. Application for acceptance into GBA 699 must be filed in the CBA Graduate Programs Office before the end of the fourth week of instruction in the semester preceding enrollment in the course. Application forms and advisement relating to this important requirement are available in the Graduate Programs Office.

#### **VI. Time Limitation**

All courses on the official student program (Advancement to Candidacy) must be completed within seven years of commencement of the first class toward fulfillment of the Second Year Core requirement.

#### **Master of Business Administration / Master of Fine Arts in Theatre Management**

For requirements, see description in the Theatre Arts section of this catalog.

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### **College of Business Administration Courses (CBA)**

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#### **UPPER DIVISION**

##### **300. International Business (3)**

Introduction to nature, dimensions, and environment of international business. Emphasis on business functions, practices, and decisions as influenced by cultural, political, economic, social, and institutional factors in various parts of world.

Letter grade only (A-F).

##### **397. Junior Honors Seminar (3)**

Prerequisite: Acceptance into the CBA Honors Program.

Empirical, theoretical, and applied research methodology: fundamentals and advanced topics. Visits by faculty and business professionals focus on current issues and methods for solving business problems. Literature review and written proposal required for Honors Thesis.

Letter grade only (A-F).

##### **400. Business Ethics (3)**

Prerequisites: GE Foundation requirement, at least one Explorations course, consent of instructor.

Various types of ethical dilemmas that take place in business organizations and acquire concepts and tools needed to manage these complex value conflicts for the well being of individuals, organizations, and society.

Same course as PHIL 400. Not open for credit to students with credit in PHIL 400. Letter grade only (A-F).

##### **401A. Ethical Leadership (2)**

Prerequisite: Consent of instructor.

Explores ethical leadership challenges related to business, technology, values, relationships, and healthcare. Team-building retreat and networking with guest speakers are integral to the class. Students are required to complete both CBA 401A and CBA 401B within the same academic year.

Letter grade only (A-F).

##### **401B. Ethical Leadership (2)**

Prerequisites: CBA 401A with a grade of "C" or better in the immediately preceding fall semester and consent of instructor.

Continuation of CBA 401A. Explores ethical leadership challenges in media, education, government, and management. Community service and networking with guest speakers are integral to the class. Students required to complete CBA 401A and CBA 401B within the same academic year.

Letter grade only (A-F).

### **485. International Collegiate Business Strategy Competition (3)**

Prerequisites: Upper Division Standing, MGMT 300, MKTG 300, IS 301, ACCT 201, and consent of instructor. Students must apply to be in the class.

Student teams run a simulated manufacturing company and compete for best performance against teams from other universities. Company financial performance, a written business plan, an annual report and a presentation are evaluated by a panel of judges.

Letter grade only (A-F). May be repeated to a maximum of 6 units in different semesters.

### **493. Business Internship (1-3)**

Prerequisites: Classified business major or minor, consent of instructor.

Qualifying students placed in career-related paid or unpaid assignments in private or public agencies or businesses. Organized plan utilizing series of seminars and learning agreements required with selected reading and writing assignments.

Credit/No Credit grading only. May be repeated to a maximum of 6 units. A minimum of 120 hours internship experience per semester is required.

### **494. Selected Topics - Short-Term Study Abroad (3)**

Prerequisite: None.

Topics of current interest in business administration selected for intensive study, linked to a group study abroad experience in a country such as China, France, Germany, Thailand and Vietnam.

Letter grade only (A-F). May be repeated to a maximum of 6 units with different topics in different semesters. Topics and study sites announced in the *Schedule of Classes*.

- A. China
- B. Germany

### **495. Selected Topics (3)**

Prerequisites: Consent of instructor, IS 301.

Topics of current interest in business administration selected for intensive study.

Letter grade only (A-F). May be repeated to a maximum of 6 units with different topics in different semesters. Topics announced in the *Schedule of Classes*.

### **497. Senior Honors Seminar I (3)**

Prerequisites: CBA 397, IS 301.

Continuation of CBA 397, special emphasis on sampling, instrumentation, and data analysis. Topics covered may vary year-to-year. Perform majority of data collection and preliminary data analysis for honors thesis.

Letter grade only (A-F).

### **499. Senior Honors Seminar II (3)**

Prerequisites: CBA 497, IS 301.

Completion of Honors Thesis. Data analysis completed, findings interpreted relative to research hypotheses; final report is submitted. Attention to preparing manuscripts for publication, academic review process, and making professional presentations. Learning by illustration and application. Visits by faculty and business leaders.

Letter grade only (A-F).

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## **Graduate Business Administration Courses (GBA)**

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### **GRADUATE LEVEL**

#### **500. MBA Orientation (3)**

Prerequisite: Graduate business standing.

Presents foundations in leadership, motivation, ethics and social responsibility, theory of the firm, foundations in communication and teamwork, spreadsheet analysis and modeling, case analysis and basic research methods.

Letter grade only (A-F).

#### **600. Sustainability and the Business Organization I (3)**

Prerequisites: Graduate business standing, ACCT 615, FIN 615, IS 615, MGMT/HRM 615, MKTG 615, Intermediate Microeconomics, completion of all relevant toolboxes.

Integrates skills from the various business functional areas to address the complexity of decision making for the organization and its stakeholders to meet the goal of sustainable development, where sustainable development is development that meets the needs of the present without compromising the ability of future generations to meet their own needs.

Letter grade only (A-F).

#### **601. Sustainability and the Business Organization II (3)**

Prerequisites: Graduate business standing, GBA 600, ACCT 615, FIN 615, IS 615, MGMT/HRM 615, MKTG 615, Intermediate Microeconomics, completion of all relevant toolboxes.

Continuation of GBA 600. Integrated systems approach to managerial decision making with the goal of sustainable development that meets current business needs while simultaneously ensuring availability of resources for future generations.

Letter grade only (A-F).

#### **602. Globalization Global Business I (3)**

Prerequisites: Graduate business standing, and completion of first year core.

Examines globalization and global business from both societal and managerial perspectives. Includes lectures, case studies, projects, exercises, reports, and presentations.

Letter grade only (A-F).

#### **603. Globalization Global Business II (3)**

Prerequisites: Graduate business standing, and completion of first year core.

Examines globalization and global business from both societal and managerial perspectives. Includes lectures, case studies, projects, exercises, reports, and presentations.

Letter grade only (A-F).

#### **604. Customer Relationship Management I (4)**

Prerequisites: Graduate business standing, ACCT 615, FIN 615, IS 615, MGMT/HRM 615, MKTG 615, Intermediate Microeconomics, completion of all relevant toolboxes.

Explores the interrelated activities processes in supply chain management and customer relationships management. Customer privacy (accounting, information systems, management, and marketing) as pertains to CRM formulation, implementation, evaluation, and control.

Letter grade only (A-F).

#### **605. Customer Relationship Management II (4)**

Prerequisites: Graduate business standing, ACCT 615, FIN 615, IS 615, MGMT/HRM 615, MKTG 615, Intermediate Microeconomics, completion of all relevant toolboxes.

Continuation of GBA 604. Explores the interrelated activities processes in supply chain management and customer relationships management. Customer privacy (accounting, information systems, management, and marketing) as pertains to CRM formulation,

implementation, evaluation, and control.

Letter grade only (A-F).

### **630 Technology-based Business Model: Developing and Financing (3)**

Prerequisite: Graduate standing.

Introduction to technology-based business models. Their development and financing by identifying high potential technology-intensive business opportunities. For future managers, investors, and those who have engineering and science background. Case studies, lectures, workshops, and projects that involve real world business ideas.

Letter grade only (A-F).

### **640. Electronic Commerce (4)**

Prerequisites: Graduate business standing, ACCT 615, FIN 615, IS 615, MGMT/HRM 615, MKTG 615, Intermediate Microeconomics, completion of all relevant toolboxes.

E-commerce as an integrated subject; electronic commerce business models and concepts; technology infrastructure including data communications, e-commerce security and business transaction systems; internet marketing concepts, consumer behavior, and marketing communications; ethical, social, legal, and organizational issues; e-commerce strategy and implementation.

Letter grade only (A-F).

### **641. Mergers and Acquisitions (4)**

Prerequisites: Graduate business standing, ACCT 615, FIN 615, IS 615, MGMT/HRM 615, MKTG 615, Intermediate Microeconomics, completion of all relevant toolboxes.

An integrated course on mergers and acquisitions. Students will develop an in-depth knowledge of corporate restructuring. Topics include valuation of companies, corporate acquisition financing, acquisition accounting, and short-term and long-term impact analysis of financial statements. Special topics include reverse mergers and spin-offs.

Letter grade only (A-F).

### **642. The Innovative Organization (4)**

Prerequisites: Graduate business standing, ACCT 615, FIN 615, IS 615, MGMT/HRM 615, MKTG 615, Intermediate Microeconomics, completion of all relevant toolboxes.

Overview of innovation journey, including strategies and processes, models and methods for change, implementation, and new business-model creation; new product/service development processes, including marketing research, financial analysis, creating and managing brand identity, and strategic issues; development of an innovation plan.

Letter grade only (A-F).

### **643. Global Investments and Financial Modeling (4)**

Prerequisites: Graduate business standing, ACCT 615, FIN 615, IS 615, MGMT/HRM 615, MKTG 615, Intermediate Microeconomics, completion of all relevant toolboxes.

Integration of international investment management and financial modeling. Investment management theories and concepts from a global perspective. Application of theory and concepts through hands-on modeling approaches using real-world data.

Letter grade only (A-F).

### **644. Financial Statement Analysis (4)**

Prerequisites: Graduate business standing, ACCT 615, FIN 615, Intermediate Microeconomics, completion of all relevant toolboxes.

Focuses on the content and analysis of publicly available financial statement data. Students will learn analytical tools to assess a firm's profitability and risk and to value the firm's common stock using valuation models.

Letter grade only (A-F).

### **646. Understanding the Social Lives of Brands (3)**

Prerequisites: Graduate business standing, MKTG 615.

Brand-centered marketing course intending to develop an integrated understanding of brands as cultural products and their relationship to consumers in product usage contexts. Consideration of the relationship between brand usage contexts and brand equity.

Letter grade only (A-F).

### **670. Professional Development: Career Management (1)**

Prerequisite: Graduate business standing.

This professional development course is designed to support students in their near and long-term career planning through self-assessment, reflection, career research, engagement with established professionals in the student's chosen field and preparation for job search and life-long career resilience.

Credit/No Credit grading only.

### **671. Leadership Foundations (1)**

Prerequisite: Graduate business standing.

This course examines individual, group, and organizational dimensions of leadership, provides an opportunity to develop skills that support effective leadership, and initiates a process for developing leadership competence during the MBA Program and beyond.

Credit/No Credit grading only.

### **685. International Collegiate Business Strategy Competition (3)**

Prerequisites: Graduate business standing. Students should have completed most of the first year of courses. Consent of instructor is required. Students must apply to be in the class.

Using simulation, student teams run simulated company and compete for best performance against other university teams. Financial, marketing, production, and management decision-making, business plans, annual reports, and presentations evaluated by judges at competitive event.

Letter grade only. May be repeated to a maximum of 6 units in different semesters.

### **690. Seminar in an MBA International Experience (3)**

Prerequisites: Graduate business standing, completion of MBA Second Year Core.

The active participation in the study of international business expansion through the study of various factors influencing a particular economy's position and industries and subsequent first-hand encounters in that same economy.

Letter grade only (A-F).

### **694. Selected Topics – Short-Term Study Abroad (3)**

Prerequisites: Graduate business standing.

Topics of current interest in business and management selected for intensive group study in a particular country. The international experience enables students to apply concepts learned in classroom to the business and cultural environment of the host country.

Letter grade only (A-F). May be repeated to a maximum of 6 units with different topics in different semesters.

**A. China**

**B. Germany**

### **695. Selected Topics (1-3)**

Prerequisite: Graduate business standing.

Topics change each offering and in the absence of significant duplication.

Letter grade only (A-F). May be repeated to a maximum of 6 units with different topics in the same semester. Topics announced in the *Schedule of Classes*.

## 698. Thesis (2-4)

Prerequisites: Graduate business standing, GBA 601.

Planning, preparation, and completion of a thesis in business administration.

## 699. Integrated Analysis (3)

Prerequisites: Graduate business standing. Student shall have completed all 2nd year core classes. Classified MBA status in the last semester or within six units of completion of the 33-unit minimum graduate program and advancement to candidacy.

Study of wide range of business problems and formulation of solutions. Integration of knowledge from all functional areas of business and its application to complex business problems arising out of changing technology, competitive market conditions, social changes and governmental actions.

A grade of "B" or better is required for successful completion. Serves as required terminal examination for College of Business Administration graduate candidates. Project is required. Students must file application for entry into GBA 699 no later than the fourth week of instruction in the semester preceding the one in which GBA 699 will be taken. Application forms are available in the Graduate Programs Office. Letter grade only (A-F).

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## Business Law Courses (BLAW)

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### LOWER DIVISION

#### 220. Introduction to Law and Business Transactions (3)

Law and the American legal system in today's business world. Contracts, sales, and commercial paper. Examination of the role and function of the judiciary, elements of civil and criminal lawsuits, and other emerging areas of the law, including alternative dispute resolution.

Not open for credit to students with credit in FIN 220. Letter grade only (A-F).

### UPPER DIVISION

#### 309. The Consumer in the Legal and Economic Environment (3)

Prerequisites: GE Foundation requirement, one or more Explorations courses; upper-division standing.

Incorporates an integrated coverage of the economic, legal, ethical and regulatory environment of consumers in avoiding and resolving disputes regarding fraudulent transactions, financial matters, personal and real property contracts, torts, credit and investment issues, and family relationships. Team taught.

(Lecture-Discussion 3 hours) Same course as CAFF 309. Not open for credit to students with credit in CAFF 309 or FIN 309.

#### 320. Legal and Regulatory Environment of Business (3)

Forms of business organizations, employment law, securities law, environmental law, anti-trust issues, and international transactions. Social, international and economic influences on domestic and multinational corporations. Exploration of relationship of government to business. Introduction to business ethics.

Not open for credit to students with credit in FIN 320. Letter grade only (A-F).

#### 424. International Legal Environment of Business (3)

Prerequisites: BLAW 320, IS 301.

Subsidiaries, joint ventures and other forms of international business. Effects of treaties, laws and policies of governments on business operations. Resolution of business and investment disputes, protection of property rights, the financing and taxing of international operations, and ethical issues.

Not open for credit to students with credit in FIN 424. Letter grade only (A-F).

## GRADUATE LEVEL

### 520. Legal, Regulatory, and Ethical Environment of Business (3)

Prerequisite: Graduate business standing.

Legal and regulatory environment in which managers must operate. Constitutional and judicial structures for resolving disputes, effect of governmental and political policies, and liability encountered by business in various defined areas of substantive law. Ethical issues faced by business.

Not open for credit to students with credit in FIN 520. Letter grade only (A-F).

## Department Graduate-Level Courses

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### Accountancy Courses (ACCT)

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#### 500. Financial Accounting (3)

Prerequisite: Graduate business standing.

Objective is to develop skills required to interpret and analyze the information contained in the financial statements, with emphasis on the use of accounting information as an aid to business decisions.

Laboratory and/or class computer applications required. Letter grade only (A-F).

#### 601. Corporate Governance and Financial Reporting (4)

Prerequisite: MSA standing

Introduction to corporate governance, SEC and other reporting requirements of complex accounting policies in the US including exposure to financial accounting research relating to earnings quality and the stock market, current scandals and frauds.

Letter grade only (A-F).

#### 602. Advanced Cost Accounting (4)

Prerequisite: MSA standing

Covers the advanced topics in planning, budgeting and cost control of decision making using a quantitative analysis approach. Emphasis is placed on development of critical thinking and analytical skills in problem solving with cost issues.

Letter grade only (A-F).

#### 603. Financial Statement Analysis (4)

Prerequisite: MSA standing.

Focuses on the content and analysis of publicly available financial statement data. Students will learn analytical tools to assess a firm's profitability and risk and to value the firm's common stock using valuation models.

Letter grade only (A-F).

#### 604. Forensic Accounting (2)

Prerequisite: MSA standing.

Introduction to the fundamental forensic accounting skills employed by accountants. Specific topics include professional responsibilities of forensic practitioners, fraud prevention, detection, and response, business valuation, damage computations, and the accountant as an expert witness.

Letter grade only (A-F).

#### 605. Seminar in Accounting Information Systems (4)

Prerequisite: MSA standing.

Familiarization with accounting information systems analysis, design, development, and implementation. Studied through use and application of computers.

Letter grade only (A-F).

**610. Managerial Accounting and Control (3)**

Prerequisite: Graduate business standing.

Introduces basic cost concepts of managerial accounting using a quantitative analytical approach. Topics include costing systems, cost-volume-profit analysis, budgeting, cost control, and compensation with focus on management decision-making.

Laboratory and/or class computer applications required. Not open for credit to students with credit in ACCT 510. Letter grade only (A-F).

**611. Seminar in Auditing and Assurance Services (4)**

Prerequisite: MSA standing.

Selected conceptual issues in auditing and assurance services. Differences between audit and assurance services. Public accountant responsibilities. Problems and cases on engagement to compile or review financial statements of nonpublic entities under accounting and review services standards.

Letter grade only (A-F).

**612. Governmental and Non-Profit Accounting (4)**

Prerequisite: MSA standing.

Concepts and problems in the accounting for local, state, and government agencies and for not-for-profit institutions including colleges and hospitals.

Letter grade only (A-F).

**615. Accounting for Managers (4)**

Prerequisite: Graduate business standing.

Presents essential accounting concepts for managers in organizations of all types. Reviews use of accounting information to plan, control, and evaluate performance and comply with regulatory requirements. Examines how accounting information facilitates management decision making.

Letter grade only (A-F).

**621. Tax Research and Planning (4)**

Prerequisite: : MSA standing.

Develops the technical and research skills needed to address contemporary tax issues. It acquaints students with federal tax policies, procedures and authorities governing tax practice.

Letter grade only (A-F).

**622. Taxation of Partnerships & S Corporations (4)**

Prerequisite:MSA standing.

Focuses on the federal income taxation of partnerships, S corporations, and their owners/beneficiaries. Students will learn why so many closely-held businesses and real estate investments are owned by partnerships or LLCs.

Letter grade only (A-F).

**623. Taxation of C Corporations and Shareholders (4)**

Prerequisite: MSA standing.

Focuses on the federal income taxation of C corporations and shareholders. It also focuses on reading and interpreting tax laws to determine tax consequences of completed transactions and to formulating tax-planning strategies.

Letter grade only (A-F).

**631. Information Systems Governance and Control (4)**

Prerequisite: MSA standing.

Reviews governance and control issues in accounting information systems, examines issues related to the Sarbanes-Oxley Act 2002 (SOX), and applies governance frameworks including COSO, COBIT and ITIL to governance and control of information systems.

Letter grade only (A-F).

**632. Information Systems Auditing (4)**

Prerequisite: MSA standing.

Reviews processes for performing audits of information systems, including obtaining evidence on the reliability of the systems, safeguarding of information assets, and constructing risk profiles of information systems applications.

Letter grade only (A-F).

**633. Accounting Database Systems (4)**

Prerequisite: MSA standing.

Examines the architecture of enterprise information. Semantic and syntactic modeling of enterprise economic phenomena, relational database technology and database design for business systems, business process analysis patterns and implementation compromises.

Letter grade only (A-F).

**634. Advanced Spreadsheet Analysis (4)**

Prerequisite: MSA standing.

Presents advanced spreadsheet and analysis techniques such as pivot tables, simulations, programming with visual basic, and the use of macros to solve accounting-related problems.

Letter grade only (A-F).

**680. Financial Reporting and Analysis (3)**

Prerequisite: Graduate business standing.

In-depth understanding of accounting standards with focus on analytical skills to analyze publicly available financial statement data. Students will learn analytical tools to assess a firm's profitability and risk and to value the firm's common stock.

Letter grade only (A-F).

**695. Selected Topics in Accountancy (1-3)**

Prerequisites: Graduate business standing and consent of instructor.

Letter grade only (A-F). May be repeated to a maximum of 6 units with different topics. Topics announced in the Schedule of Classes.

**697. Directed Studies (1-3)**

Prerequisites: Graduate business standing and consent of instructor.

Individual study under faculty direction.

Letter grade only (A-F).

**699. Accountant's Professional Responsibilities and Ethics (4)**

Prerequisites/Corequisites: MSA standing, ACCT 601, ACCT 602, ACCT 603, ACCT 604, ACCT 605, ACCT 611, ACCT 612.

A case-based capstone course that examines different theories of the accountant's professional responsibilities and ethics. Accountants' ethical reasoning is examined along with the legal and regulatory obligations.

Letter grade only (A-F).

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**Finance Courses (FIN)**


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**501. Financial Management Concepts (3)**

Prerequisite: Graduate business standing.

Integration of computers, management information systems and cases to: (1) time value of money, risk, valuation, cost of capital, capital structure; (2) capital budgeting; (3) long-term financing decisions; (4) working capital policy and management; (5) financial analysis and planning.

Letter grade only (A-F).

### **600. Seminar in Business Finance (3)**

Prerequisite: Graduate business Standing.

Financial theory and management: (1) time value of money, risk, valuation, cost of capital, capital structure; (2) capital budgeting; (3) long-term financing decisions; (4) working capital policy and management; (5) financial analysis and planning; (6) special topics.

Letter grade only (A-F).

### **615. Financial Management (4)**

Prerequisites: Graduate business standing and demonstrated basic knowledge of finance.

An overview of financial theory and management. Building from the wealth-maximization goal and agency theory, the course focuses on using financial statement information in a variety of ways to engage in effective financial management. Topics include: (1) financial analysis and planning; (2) time value of money, (3) risk and returns, (4) valuation, (5) cost of capital and capital structure; (6) capital budgeting; and (7) long-term financing decisions. While some topics are introduced in other courses, the discussion is extended and deepened in this course. Also provides finance fundamentals elaborated on later in the program.

Letter grade only (A-F).

### **620. Capital Budgeting (3)**

Prerequisites: Graduate business standing, FIN 600.

Theory of capital budgeting within the framework of the firm. Cost of capital determination and logic of expansion vs. growth, and equity financing vs. debt financing. Computer applications required.

Letter grade only (A-F).

### **630. Seminar in Financial Forecasting (3)**

Prerequisites: Graduate business standing, FIN 600.

Research projects in industry, individual company, product and commodity areas. Computer applications required.

Letter grade only (A-F).

### **650. Seminar in Investments (3)**

Prerequisites: Graduate business standing, FIN 600.

Security analysis, portfolio planning, balance and adjustment as related to (1) individual circumstances of the investor, (2) specific market conditions, and (3) broader financial aspects of the economy. Presentation and interpretation of student reports on selected topics. Computer applications required.

Letter grade only (A-F). Course fee may be required.

### **690. Seminar in International Finance (3)**

Prerequisites: Graduate business standing, FIN 600.

Real and monetary factors in the finance of international business, international capital markets, movement of funds and special problem areas.

Letter grade only (A-F).

### **695. Selected Topics in Finance (3)**

Prerequisites: Graduate business standing and consent of instructor.

Letter grade only (A-F). May be repeated to a maximum of 6 units with different topics. Topics announced in *Schedule of Classes*.

### **697. Directed Studies (1-3)**

Prerequisites: Graduate business standing and consent of instructor.

Individual study under direction of faculty.

Letter grade only (A-F).

### **699A-B. Applied Portfolio Management (3-3)**

Prerequisites: FIN 699A: Graduate business standing; FIN 520, FIN 600, FIN 650; consent of instructor and department chair. FIN 699B: Graduate business standing; FIN 699A; consent of instructor and department chair.

FIN 699A offered in Fall and accepted students must enroll in FIN 699B in Spring.

Participation in management of actual investment portfolio. Research, monitor, and analyze securities and make, buy and sell recommendations for a student-managed investment fund. Contribute to publication of semi-annual fund report. Market, sector and firm analysis with presentations and outside research.

Letter grade only (A-F).

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## **Human Resources Management Courses (HRM)**

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### **652. Seminar in Human Resources Management (3)**

Prerequisite: Graduate business standing.

Decisions and actions that impact management. Problems of productivity, employee commitment, employee development, employment law, and compensation. Staffing, training and development, performance appraisal, counseling, leadership and motivation, reward systems, participation and delegation, and discipline. Discussion, cases, simulations, and presentations.

Letter grade only (A-F).

### **654. Seminar in Negotiation and Conflict Management (3)**

Prerequisite: Graduate business standing.

Various forms of opposition interactions within organizations. Interpersonal, intragroup, and intergroup conflict. Distinguishing between functional and dysfunctional conflict, identifying sources and causes of conflict, and examining alternative styles and methods of conflict management. Discussion, cases, simulations, and presentations.

Letter grade only (A-F).

### **655. Seminar in Motivation and Organization Change (3)**

Prerequisite: Graduate business standing.

Human motivation and organizational change. Traditional and modern theories of work motivation and change. Psychology and management of motivation, organizational change and development. Management skills, policies, and organizational characteristics that facilitate the creation of motivating, flexible organizations.

Letter grade only (A-F).

### **657. Seminar in Leadership Skills (3)**

Prerequisite: Graduate business standing.

Development of leadership abilities. Effectiveness of numerous approaches to leadership from both managerial and psychological viewpoints. Understanding leadership styles and abilities of self and others through assessment. Personality, situational factors, group processes, followership, and implications for leadership training

Letter grade only (A-F).

### **697. Directed Studies (1-3)**

Prerequisites: Graduate business standing and consent of instructor.

Individual study under the direction of the faculty.

Letter grade only (A-F).

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## Information Systems Courses (IS)

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### 520. Spreadsheet Modeling (3)

Prerequisites: Graduate business standing, IS 601.

Advanced topics in spreadsheet tools and techniques, such as advanced functions, solver and curve fitting. To model and solve business problems in optimization, forecasting, customer profitability, customer loyalty and online reviewer behavior.

Letter grade only (A-F).

### 531. Professional Communication (3)

Prerequisite: Graduate business standing.

In-depth study of effective professional communication practices within diverse organizations and professional settings. Techniques and practices of professional etiquette, ethics, interpersonal and collaborative relationships, and targeted writing and presentations are emphasized. Strategies for work-life issues and evolving communication technologies highlighted.

Letter grade only (A-F).

### 540. Business Application Programming (3)

Prerequisite: Graduate business standing.

Introduce Object-oriented programming concepts and constructs. Analyze, design, and implement Windows-based business applications that fully utilize the Graphical User Interface tools and techniques. Develop a fully functioning enterprise information system that utilizes advanced programming techniques for interacting with the database.

Letter grade only (A-F).

### 545./445. Internet Applications Development (3)

Prerequisites: Graduate business standing, knowledge of programming, and consent of instructor.

Theory and applications of the Internet. Applications development using tools such as HTML and FrontPage. Use and development of Intranet applications in the Client/Server environment. Issues such as Internet business opportunities, network security, home page maintenance, Internet database interface and cooperative computing.

Letter grade only (A-F).

### 550. Business Telecommunications Management (3)

Prerequisites: Graduate business standing, and IS 602 or equivalent.

Introduction to the technologies and applications of telecommunications and networking. Infrastructure planning and operation of organizational telecommunication networks. Management and control of Internet servers and mobile systems. Telecommunication regulation and standards.

Letter grade only (A-F).

### 556. Information Systems Security and Assurance (3)

Prerequisite: Graduate business standing.

Foundation and applications of information security and assurance. Principles and methodologies of security risk and assessment. System protection and design, cryptography, and hardware and software tools. Assurance and management control. Security plans and policies. Integrated Project.

Letter grade only (A-F).

### 557. Wireless Systems and Mobile Applications (3)

Prerequisites: Graduate business standing, IS 540.

Topics include technical and business aspects of wireless networking and mobile applications to support business operation and business management. Mobile application framework, mobile application design and development, human interface design, and current technology issues.

Letter grade only (A-F).

### 564./464. Network Modeling and Simulation (3)

Prerequisites: Graduate business standing, IS 601.

Fundamentals of simulation methodology for performance and feasibility study of business models. Basic probability distributions, random number generation, model formulation, evaluating results, validations, waiting-line simulation, and computer network performance measurement via simulation and use of computer software simulation packages.

Letter grade only (A-F).

### 570. Business Intelligence (3)

Prerequisites: Graduate business standing, IS 601.

Extract useful information (business intelligence BI) from large volumes of data or internet using BI software. Theories and applications in business intelligence and business analytics. Topics include recommender system, collaborative filtering, web text mining, social network analysis, advance customer analytics.

Letter grade only (A-F).

### 580. Management Support Systems and Database Management Systems (3)

Prerequisites: Graduate business standing, and IS 602 or equivalent.

Use of information and database techniques to support management decision making. Decision support systems, groupware, expert systems, executive information systems, database management systems (DBMS), database analysis and design, database manipulation languages (SQL and QBE), and data warehousing.

Letter grade only (A-F).

### 581. Advanced Database Management (3)

Prerequisites: Graduate business standing, IS 580.

Advanced topics in database management. Enterprise data needs, analysis and design. Development and management of complete database management system applications. Administration of large scale enterprise database. Latest issues and trends in database technologies.

Letter grade only (A-F).

### 582. Enterprise Systems (3)

Prerequisites: Graduate business standing, IS 540.

Advanced theories and application of enterprise systems. Understanding, design, and development of major business processes in enterprise systems. Issues and management of enterprise systems adoption. Enterprise systems configuration and customization. Lectures, hands-on, and case studies.

Letter grade only (A-F).

### 583. Advanced Business Programming (3)

Prerequisites: Graduate business standing, IS 540.

Advanced topics in business application development. Emphasis on design and development of applications to improve business operation and new business models. Topics include business process analysis, application design, application development, human interface design and current technical issues.

Letter grade only (A-F).

### 584/484. eBusiness: Applications and Management (3)

Prerequisites: Graduate business standing.

Theory and applications of electronic commerce including issues such as E-cash, E-banking, E-tailing, SCM, E-marketing, B2C, B2B, C2C, E-government, Internet business opportunities, Internet security homepage maintenance, Internet database interface and cooperative computing.

Letter grade only (A-F).

### **585. System Analysis and Design (3)**

Prerequisites: Graduate business standing.

Introduction to current and emerging practices, concepts, and methodologies of systems analysis and design. Requirements analysis, business process modeling, conceptual and physical design, systems implementation and maintenance, project management and teamwork, roles and responsibilities of systems analysts.

Letter grade only (A-F).

### **595. Information Systems Project (3)**

Prerequisites: Graduate business standing, IS 585.

Theories and practice in managing large scale information systems projects. Issues include cost estimation, personnel management, requirement analysis, system design methods, quality control of software projects, system validation, and configuration management.

Letter grade only (A-F).

### **601. Quantitative Methods for Managerial Decision Making (3)**

Prerequisite: Graduate business standing.

Statistical analysis includes probability, estimation, hypothesis testing, forecasting and decision process. Management sciences include quantitative modeling, math programming, decision support systems and simulation applicable to various business functions. Use of computer software packages as analytical tools.

Letter grade only (A-F).

### **602. Management of Information Systems (3)**

Prerequisite: Graduate business standing.

Foundation and infrastructure of information technology applied to strengthen competitiveness. Effective utilization of strategic information systems, telecommunications, system development process, database concepts and electronic commerce to enhance organizations' operations.

Letter grade only (A-F).

### **615. Information and Decision Systems (4)**

Prerequisite: Graduate business standing.

Information and decision technology systems used in managerial decision making. Data-related concepts and subjects. Role of information systems in business. Data analysis and interpretation using statistical and quantitative techniques. Use of appropriate software.

Letter grade only (A-F).

### **645. Internet Applications in Business (3)**

Prerequisite: Graduate business standing, IS 540.

Concepts of Web protocols and Web services. Client side and server side Web application development concepts. HTML, CSS and JavaScript development. Web site design and development issues and best practices. Cutting edge Web technology and development tools.

Letter grade only (A-F).

### **664. Modeling and Simulation (3)**

Prerequisite: Graduate business standing, IS 601.

Theory with hands-on lab sessions to explore technical skills to understand and model information systems. Introduction to the techniques and modeling tools to construct and analyze performance models of telecommunication networks, business decision-making, logistics, supply chain systems.

Letter grade only (A-F).

### **684. Electronic Business (3)**

Prerequisite: Graduate business standing, IS 602.

Electronic business. Infrastructure and platform. Technology based innovation. Business models. Cash flow and valuation. Issues in B2C, B2B, C2C, mobile, social commerce, e-government, web analytics, security and payment systems, social networks, ethics, and intellectual property. Systems implementation and performance.

Letter grade only (A-F).

### **695. Selected Topics in Information Systems (3)**

Prerequisites: Graduate business standing and consent of instructor.

Letter grade only (A-F). Topics announced in the *Schedule of Classes*.

### **697. Directed Studies (1-3)**

Prerequisites: Graduate business standing and consent of instructor.

Individual study under the direction of the faculty.

Letter grade only (A-F).

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## **Management Courses (MGMT)**

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### **500. Business Policies, Operations and Organizations (3)**

Prerequisite: Graduate business standing.

Recommended Preparation: IS 310.

Theory and philosophies of administrative organizations systems, information systems, management functions, decision making, strategy and policy formulation, operations planning, and control systems.

Letter grade only (A-F).

### **541. Industrial Logistics (3)**

Prerequisites: Graduate business standing, and MGMT 500 or equivalent.

Systems analysis and synthesis of the general logistics system containing the marketing, production, and transportation activities. Definition of system components of outputs, activities and inputs. Specification and quantification of the major functional relationships interrelating these components.

Letter grade only (A-F).

### **542. Seminar in Entrepreneurship and New Venture Creation (3)**

Prerequisites: Graduate business standing, and MGMT 500 or equivalent.

Explores dimensions of new venture creation and growth. Covers basics of entrepreneurial processes. Teaches students skills in identifying opportunities, obtaining resources, managing and growing entrepreneurial organizations, and creating value for stakeholders. Students choose businesses and develop new venture plans.

Letter grade only (A-F).

### **543. International Business Policy (3)**

Prerequisites: Graduate business standing, and MGMT 500 or equivalent.

Current theory and principles of international business management pertaining to problems of formulating policy and developing strategies and tactics in the multinational corporation. Case studies, readings, logistic analysis and research report.

Letter grade only (A-F).

**615. Fundamentals of Management, Organizational Behavior and Human Resources (4)**

Prerequisite: Graduate business standing.

Functions of management, with emphasis on theory from human resource management and organizational behavior. Strategy formulation, managing change, managing performance, hiring, firing, and motivating employees. Case studies, readings, simulation exercises, diagnostic reports, and presentations.

Letter grade only (A-F).

**646. Seminar in Managing Mergers and Acquisitions (3)**

Prerequisites: Graduate business standing, and MGMT 500 or equivalent.

Reasons for trend of mergers and acquisitions. Examination of the merger and acquisition process. Coordination and integration across business boundaries, exploiting synergies, strategic vs. operating focus, hierarchical structure of combined companies, learning transfer, and the rationalization of shared activities.

Letter grade only (A-F).

**647. Seminar in Strategic Management (3)**

Prerequisites: Graduate business standing, and MGMT 500 or equivalent.

Analysis of planning and control systems in management. Use of case studies and problems.

Letter grade only (A-F).

**695. Selected Topics in Management (3)**

Prerequisite: Graduate business standing.

Letter grade only (A-F). May be repeated to a maximum of 6 units with different topics. Topics announced in the *Schedule of Classes*.

**697. Directed Studies (1-3)**

Prerequisites: Graduate business standing and consent of instructor.

Individual study under the direction of the faculty.

Letter grade only (A-F).

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**Marketing Courses (MKTG)**

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**500. Marketing Concepts (3)**

Prerequisite: Graduate business standing.

Overview of the decision process in marketing. Consideration of functional areas and their interaction with the total operations of the firm. Introduction to the development of marketing strategy and planning.

Letter grade only (A-F).

**615. Marketing Management (3)**

Prerequisites: Graduate business standing, basic Accounting, basic Finance, basic Statistics, Intermediate Microeconomics.

Decision process in marketing, functional areas and interaction with the total operations of the firm. Solving of practical, domestic and international, profit- and non-profit-oriented marketing problems. Sophisticated strategic and tactical, qualitative and quantitative case analysis, simulation, and discussion. Marketing principles and technologies.

Letter grade only (A-F).

**661. Seminar in Marketing Policies (3)**

Prerequisites: Graduate business standing, MKTG 500.

Solving practical, profit-oriented problems in marketing. Sophisticated case analysis and discussion. Application of marketing principles and technologies, including information systems, databases, behavioral theories, and management techniques.

Letter grade only (A-F).

**663. Seminar in Social and Digital Media Marketing (3)**

Prerequisites: Graduate business standing, MKTG 500.

The role of social and digital media in marketing such as e-commerce, search optimization, mobile applications, online communication, and gaming. Digital analytics of business model, and future trends.

Letter grade only (A-F).

**665. Seminar in Marketing Research (3)**

Prerequisites: Graduate business standing, MKTG 500, and IS 601.

The role of research in the solution of marketing problems. Research methods in collecting, analyzing, and interpreting information for business use. Survey and experimental approaches included. Case studies and/or class projects required.

Letter grade only (A-F).

**666. Seminar in International Marketing (3)**

Prerequisites: Graduate business standing, MKTG 500.

The study of global marketing theory and practice. Analysis of cultural foundations, foreign entry, local marketing, and global marketing management. Emphasis on cross-cultural differences in consumer behavior, importance of emerging markets, and public policy issues.

Letter grade only (A-F).

**667. Marketing and Sustainability**

Prerequisite: Graduate standing and consent of instructor.

Topics in sustainability and marketing. Integration of profit, environment and society into marketing decision-making. Analysis and development of sustainable business situations and alternatives. Learn to develop realistic and feasible sustainable marketing strategies.

Letter grade only (A-F).

**668. Seminar in Consumer Behavior (3)**

Prerequisites: Graduate business standing, MKTG 500.

Topics in the behavioral sciences as they apply to marketing. Application of psychological, sociological, anthropological, and economic theories and models to the understanding of buyer behavior and the development of marketing strategy.

Letter grade only (A-F).

**669. Seminar in Strategic Planning (3)**

Prerequisites: Graduate business standing, MKTG 661.

The role and use of marketing research and information systems as the basis for development and implementation of marketing strategy. Case studies and/or class projects required.

Letter grade only (A-F).

**675. Seminar in Marketing Analytics (3)**

Prerequisite: IS 601.

Marketing Analytics is a scientific approach that connects customer data and competitive information to drive strategic decision making in modern enterprises. The course explores customer data analysis techniques and their theoretical foundations that are applied to real world business problems. The ethical implications related to collecting and utilizing customer data are examined.

Letter grade only (A-F).

**695. Selected Topics in Marketing (3)**

Prerequisites: Graduate business standing and consent of instructor.

Letter grade only (A-F). May be repeated to a maximum of 6 units with different topics. Topics announced in the *Schedule of Classes*.

**697. Directed Studies (1-3)**

Prerequisites: Graduate business standing, consent of instructor and department chair.

Individual study under the direction of the faculty.

Letter grade only (A-F).

**Operations and Supply Chain Management (SCM)****500. Research Methods for Supply Chain Management (3)**

Prerequisite: Graduate Standing.

Applications of research methods to topics in supply-chain management and logistics, with an emphasis on descriptive and inferential statistics.

Letter grade only (A-F).

**520. Business Economics (3)**

Prerequisite: Graduate Standing.

Development of microeconomic analytic tools and their application to problems in business and management. Topics include unconstrained and constrained economic optimization, capital theory, product and factor markets, market structures, forecasting, and cost-benefit analysis.

Letter grade only (A-F).

**611. Operations Planning and Analysis (3)**

Prerequisite: Graduate Standing.

Advanced topics on work system design, business process reengineering, and using analytics to make operational decisions such as inventory control, capacity management and scheduling. Emerging operations practices in various industries and hands-on software experiences are included.

Letter grade only (A-F).

**614. Supply Chain Management (3)**

Prerequisite: Graduate Standing.

Introduce the concepts, insights and tools for the effective management of the supply chain. Emphasis on both strategic and tactical decisions. Topics include inventory management, value of information, network design, distribution strategies, strategic alliance, revenue management, and international issues.

Letter grade only (A-F).

**620. Business Analytics for Supply Chain Management (3)**

Prerequisite: Graduate Standing.

Use advanced techniques such as predictive analytics, optimization, and simulation to make data-oriented decisions that improve operational effectiveness and supply chain coordination. Topics include business statistics, Solver, dynamic optimization, and case studies using Arena simulation.

Letter grade only (A-F).

**SCM 625. Global Supply Chain Strategy (3)**

Prerequisite: Graduate Standing.

Current theory and principles of global business pertaining to problems of formulating and implementing strategies and tactics in multinational corporations. Special emphasis on management of supply chain operations across cultural, economic, and political boundaries. Case studies, readings, and research report.

Letter grade only (A-F).

**630. Project Management (3)**

Prerequisite: Graduate Standing.

This course focuses on the planning, implementation, and control of projects. Coverage will include project definition, time and cost management, conflict resolution and team processes, scheduling and lifecycle management. Computerized network models and project management software packages are included.

Letter grade only (A-F).

**640. Logistics and Transportation Management (3)**

Prerequisite: Graduate Standing.

Economic analysis of freight transportation, demand, and cost factors, market structures, public policy and regulation, social and environmental impacts. Introduction to the logistics and economics of goods movement via ocean, surface, air, and intermodal strategies.

Letter grade only (A-F).

**657. Seminar in Supply Chain Leadership (3)**

Prerequisite: Graduate Standing.

This course emphasizes the interpersonal skills necessary for individuals in supply chain leadership positions. Group processes, situational factors, change management, and leading diverse individuals are discussed. Leadership self-assessment is included to aid understanding of one's own leadership abilities.

Letter grade only (A-F).

**699. Capstone Project for Global Supply Chain Management (3)**

Prerequisite: Graduate standing or consent of instructor.

A Capstone Project for Global Supply Chain Management.

Students will complete a term project that allows them to integrate their knowledge of Global Supply Chain Management. In addition to submitting a written paper, students are required to make an oral presentation of their analysis.

Letter grade only (A-F).