Office of Graduate Programs

Ph.D. in Logistics and Supply Chain Management

The Ph.D. Program in Logistics and SCM trains students for academic or industry positions in logistics and supply chain management. The program builds on the College of Business Administration’s nationally ranked undergraduate degree program in Logistics and Intermodal Transportation. Graduates will be prepared to serve as knowledge brokers, able to transfer understanding of logistics and supply chain management to audiences and provide leadership in expanding this increasingly important and complex field. The program requires 60 credit hours of coursework, provided the student has an appropriate master’s degree. Course work in the degree will take two years and then candidates will focus on dissertation and research. The core classes focus on advanced courses in logistics, transportation, and supply chain management providing a broad-based foundation to the historical and current trends in these areas. Students will select a supporting emphasis area from marketing, information systems or operations management, which allows students flexibility in securing positions both inside and outside of academia.

Master of Business Administration

The purpose of the MBA program at Georgia Southern University is to prepare men and women for careers in business and non-profit organizations in an increasingly complex and changing world. It emphasizes the fundamental knowledge and skills underlying modern administration and management, and applies these with emphasis upon the area of managerial and executive decision-making.

Georgia Southern University has offered the Master of Business Administration degree since 1969 with graduates going on to pursue successful careers in banking and finance, marketing, manufacturing, and international organizations. The MBA program is flexible enough to accommodate part-time students. Classes are moderate in size to create an optimal environment for effective learning and thought-provoking discussions.

Master of Accounting

The Master of Accounting (MAcc) program focuses on the knowledge and skills students need for careers in public accounting. The curriculum includes 18 credit hours of accounting and 12 credit hours of electives designed to allow students to customize their program of study to fit their personal career objectives. The Georgia Southern University MAcc program meets Georgia’s 150-hour requirement for certification as a CPA and can be completed in one calendar year. The MAcc Forensic Accounting Concentration is designed to provide the advanced knowledge, skills, and abilities needed to investigate asset theft and financial statement fraud, to design internal control systems that detect and/or prevent fraud, and to provide litigation support services such as expert witness testimony in court.

Master of Science in Applied Economics

The Master of Science in Applied Economics (MSAE) is offered exclusively online. The MSAE consists of 30 credit hours and features a rigorous core curriculum consisting of Micro-economic Theory, Macroeconomic Theory, International Economics and Applied Econometrics. The program’s graduates are expected to be competitive for employment in private enterprise, including financial institutions, industry, and utility companies and governmental organizations engaged in regulation and economic development.

Office of Graduate Programs Degrees

Doctoral Degree

- Business Administration Ph.D. (Logistics and Supply Chain Management) (http://catalog.georgiasouthern.edu/graduate/business-administration/graduate-programs/business-administration-phd-logistics-supply-chain-management)

Masters Degrees

- Accounting M.Acc. (http://catalog.georgiasouthern.edu/graduate/business-administration/graduate-programs/accounting-macc)
- Accounting WebM.Acc. (The Web-Based Master of Accounting) (http://catalog.georgiasouthern.edu/graduate/business-administration/graduate-programs/accounting-webmacc-web-based-master-accounting)
- Applied Economics M.S. (http://catalog.georgiasouthern.edu/graduate/business-administration/graduate-programs/applied-economics-msaps)
- Business Administration M.B.A. (http://catalog.georgiasouthern.edu/graduate/business-administration/graduate-programs/business-administration-mba)
- Business Administration M.B.A. (The Georgia WebMBA) (http://catalog.georgiasouthern.edu/graduate/business-administration/graduate-programs/business-administration-mba-georgia-webmba)
- Business Administration M.B.A. (With Area Concentration) (http://catalog.georgiasouthern.edu/graduate/business-administration/graduate-programs/business-administration-mba-area-concentration)

Office of Graduate Programs Certificate

- Applied Economics Certificate (Online) (http://catalog.georgiasouthern.edu/graduate/business-administration/graduate-programs/applied-economics-certificate-online)
- Graduate Certificate in Forensic Accounting (http://catalog.georgiasouthern.edu/graduate/business-administration/graduate-programs/graduate-certificate-forensic-accounting)
- Graduate Certificate in Taxation (http://catalog.georgiasouthern.edu/graduate/business-administration/graduate-programs/graduate-certificate-taxation)

ACCT 5232G Managerial Accounting III
3 Credit Hours. 3 Lecture Hours. 0 Lab Hours.
Continues the study of management accounting by focusing on current topics in the areas of 1) controllership, 2) applications and implications of modern costing and management accounting techniques, including advanced costing techniques, performance measurement, and process analysis, and 3) the legal, corporate and professional responsibilities of accounting departments. Specific topics may vary from year to year. Graduate students will be given an extra assignment determined by the instructor that undergraduates will not be required to do. Cross Listing(s): ACCT 5232.

ACCT 6130 Accounting and Control
3 Credit Hours. 3 Lecture Hours. 0 Lab Hours.
Provides an overview of financial and management accounting. It illustrates how financial accounting information is generated, analyzed, and used for external reporting purposes and how management accounting information is used in management decision making. Differences in accounting practices between and among nations are also explored.
ACCT 7130 Seminar in Financial Accounting
3 Credit Hours. 3 Lecture Hours. 0 Lab Hours.
A study of business combinations, consolidation of financial statements of affiliated companies, multinational operations, foreign currency transactions, translation of foreign currency financial statements, reporting disaggregated information, and interim financial statements.
Prerequisite(s): A minimum grade of "C" in ACCT 4133.

ACCT 7131 Selected Topics in Accounting
3 Credit Hours. 3 Lecture Hours. 0 Lab Hours.
This course is designed to offer students an opportunity to pursue studies at a level or on topics not covered in existing graduate courses. The scope and the nature of the material covered is determined in consultation with the faculty sponsor.
Prerequisite(s): A minimum grade of "C" in ACCT 7130.

ACCT 7132 Theory of Accounting
3 Credit Hours. 3 Lecture Hours. 0 Lab Hours.
A study of historical and contemporary developments of accounting theory, policy, and reporting procedures. The objectives of financial reporting are reviewed within the conceptual framework of accounting and the accounting standard setting process. Particular emphasis is placed on financial accounting theory formulation and the application of accounting theory to selected contemporary issues.

ACCT 7134 Financial Reporting and Analysis
3 Credit Hours. 3 Lecture Hours. 0 Lab Hours.
This course focuses on the interpretation of financial statement information for decision making. Topics include understanding the importance of industry context and the firm’s own strategic choices in evaluating the financial statement; assessing the quality of financial statement information and recognizing situations where more stringent forensic accounting measures might be appropriate; evaluating profitability and risk; associating subsets of the available analytical tools with the kinds of decisions for which they are most appropriate; and recognizing the effects of GAAP on the input variables of various firm valuation models. Includes coverage of recent relevant legislation and pronouncements of the FASB, SEC and IASB.
Prerequisites: Admission to the MAcc program or consent of the Director of the School of Accountancy.

ACCT 7230 Accounting for Executives
3 Credit Hours. 3 Lecture Hours. 0 Lab Hours.
A study of management accounting and control information. This course shows how to make pricing and product mix decisions, how to improve existing activities and processes, how to measure performance in decentralized operating units, and how to align organizational activities with long-term strategic objectives, both in a domestic and international setting.
Prerequisite(s): A minimum grade of "C" and prior or concurrent enrollment in MGMT 7331.

ACCT 7330 Taxation of Corporations and Partnerships
3 Credit Hours. 3 Lecture Hours. 0 Lab Hours.
A study of the laws involving the formation, operation, and liquidation of corporations, S corporations, and partnerships.
Prerequisite(s): A minimum grade of "C" in ACCT 3330.

ACCT 7331 Taxation of Pass-Through Entities
3 Credit Hours. 3 Lecture Hours. 0 Lab Hours.
The federal income taxation of pass-through entities, including partnerships (LLC), S corporations, and trusts and estates. The income tax aspects of each of these entities are examined with regard to formation, operation, allocation of income among owners (or beneficiaries), distributions and liquidation.
Prerequisite(s): A minimum grade of "C" and prior or concurrent enrollment in ACCT 7330 and qualified for or admitted to the Masters of Accounting program or equivalent qualifications, or permission of the instructor.

ACCT 7332 Multijurisdictional Taxation
3 Credit Hours. 3 Lecture Hours. 0 Lab Hours.
Addresses the increased importance of international, multistate, and business taxation in today’s global environment. Introduces students to the principles guiding nexus, geographic allocation of income, and avoidance of double taxation. Develops an understanding of the U.S. tax rules that may apply to income involving the US and another country, and compares these with the multistate tax rules. Deals with the tax implications of business conducted electronically.
Prerequisite(s): A minimum grade of "C" and prior or concurrent enrollment in ACCT 7330, or permission of the instructor.

ACCT 7334 Financial Reporting and Analysis
3 Credit Hours. 3 Lecture Hours. 0 Lab Hours.
Application of research techniques to income tax and other tax planning; case studies and reports. This course provides the student with the opportunity to analyze, critique, and do practical tax research. Emphasis is placed on research methodology rather than on technical or legal knowledge of the tax law.
Prerequisite(s): A minimum grade of "C" in ACCT 3330.

ACCT 7430 Seminar in Auditing
3 Credit Hours. 3 Lecture Hours. 0 Lab Hours.
Advanced topics in independent, internal, and governmental auditing.
Prerequisite(s): A minimum grade of "C" in ACCT 4430.

ACCT 7431 Auditing Practice
3 Credit Hours. 3 Lecture Hours. 0 Lab Hours.
Practical and theoretical components are considered related to auditing topics including auditing in the computer environment, conducting auditing research, and report writing.
Prerequisite(s): A minimum grade of "C" in ACCT 7430.

ACCT 7530 Seminar in Accounting Information Systems
3 Credit Hours. 3 Lecture Hours. 0 Lab Hours.
Develops an understanding and appreciation for the design, analysis, development and implementation of computer-based accounting information systems with an emphasis on control and management issues of this accounting function. Practical application will be examined through computer projects and systems' cases.
Prerequisite(s): A minimum grade of "C" in ACCT 4130.

ACCT 7634 Fraudulent Financial Reporting
3 Credit Hours. 3 Lecture Hours. 0 Lab Hours.
While asset theft fraud is well covered in the two fraud examination courses, additional training in financial statement fraud is needed due to the technical nature of accounting and reporting standards. This course demonstrates how financial statement analysis can be used to uncover fraudulent financial reporting. In addition, the most common methods for “cooking the books” will be examined along with strategies for detecting and investigating such schemes.
Prerequisite(s): A minimum grade of "C" in ACCT 4133.

ACCT 7635 Fraud and Society
3 Credit Hours. 3 Lecture Hours. 0 Lab Hours.
This course examines the numerous legislative, administrative, and other societal remedies that have emerged in response to white-collar crime. Such remedies encompass securities fraud, environmental crimes, anti-trust violations, bribery, money laundering, and corporate governance (e.g. Sarbanes-Oxley Act of 2002).

ACCT 7636 Expert Witnessing
3 Credit Hours. 3 Lecture Hours. 0 Lab Hours.
This course examines the role of accountants as either testifying or consulting experts in legal disputes involving professional negligence cases, securities fraud, business/partnership disputes, business interruption losses, business valuations, and marital disputes. Topics include how to communicate opinions effectively at deposition, at trial, and in written report; the law and procedure dealing with experts; ethics; and how to deal with attorneys.
ACCT 7637 Forensic Accounting Capstone
3 Credit Hours. 3 Lecture Hours. 0 Lab Hours.
This is an integrative capstone course with potentially many modes of delivery including instruction from multiple professors, use of comprehensive cases, mock trials, and panel and round robin discussions of current issues. Guest speakers may present, or students may report on various projects that they have been conducting either independently or in groups. Students may be assigned projects designed to assist in their preparation to sit for the Certified Fraud Examiner (CFE) exam. To successfully complete this course, students must demonstrate a growing mastery of the skills required of the forensic accountant.
Prerequisite(s): A minimum grade of "C" in ACCT 7634, ACCT 7635 and ACCT 7636.

ACCT 7638 Business Valuation
3 Credit Hours. 3 Lecture Hours. 0 Lab Hours.
This class focuses on determining the fair values of individual tangible and intangible assets, as well as the overall value of a business and includes calculating fair values for financial reporting. The three valuation approaches (Market Approach, Income Approach, and Asset Approach) are covered in depth along with the professional standards, developing the cost of capital, and applying valuation adjustments (discounts and premiums).
Prerequisite(s): A minimum grade of "C" in ACCT 4133.

ACCT 7639 Cyber Forensics and Data Analytics
3 Credit Hours. 3 Lecture Hours. 0 Lab Hours.
This course addresses the scientific aspects of classic computer forensic tools and technologies used to recover data and conduct appropriate analysis to improve individual computer, networks and mobile technology performance. In cyber forensics these tools and technology are used to facilitate: 1 – Collection of data while preserving the integrity of the data; 2 – Examination of data using manual and automated methods to assess and extract data of interest; 3 – Employ data analytics methods and techniques to derive useful information from relevant data: 4 – Reporting the actions used, how tools and procedures were selected, determine what other actions need to be performed, securing identified vulnerabilities and improving existing security controls. In cyber forensics and data analytics digital evidence is married to the practical side of financial forensic investigations and includes the use of digital evidence in legal settings.
Prerequisite(s): Admission to the MAcc program or permission of the Director of the School of Accountancy.

ACCT 7680 Professional Problems
3 Credit Hours. 3 Lecture Hours. 0 Lab Hours.
The course is a comprehensive update of accounting regulations, laws, and standards.

ACCT 7730 Internship in Accounting
3 Credit Hours. 0 Lecture Hours. 0 Lab Hours.
A supervised work-study program of specified length in selected business and accounting firms.

ACCT 7899 Directed Study in Accounting
1-3 Credit Hours. 0 Lecture Hours. 0 Lab Hours.
Designed for independent study and research in selected areas of accounting under faculty supervision.
Cross Listing(s): ACCT 7899S.

ACCT 7899S Directed Study in Accounting
1-3 Credit Hours. 0 Lecture Hours. 0 Lab Hours.
Designed for independent study and research in selected areas of accounting under faculty supervision.
Cross Listing(s): ACCT 7899.

BUSA 7030 Special Topics in Business
1-3 Credit Hours. 1-3 Lecture Hours. 0 Lab Hours.
A standard course developed for a special or newly emerging topic that is in demand by MBA students. Lectures, group work, readings, research, and writing are required as in any other advanced elective course.
Prerequisite(s): A minimum grade of "C" in MGNT 7331.
Cross Listing(s): BUSA 7030S.

BUSA 7030S Special Topics in Business
1-3 Credit Hours. 1-3 Lecture Hours. 0 Lab Hours.
A standard course developed for a special or newly emerging topic that is in demand by MBA students. Lectures, group work, readings, research, and writing are required as in any other advanced elective course.
Prerequisite(s): A minimum grade of "C" in MGNT 7331.
Cross Listing(s): BUSA 7030.

BUSA 7130 International Business
3 Credit Hours. 3 Lecture Hours. 0 Lab Hours.
This course presents fundamental considerations for managers of international trade operations, providing students with the experience of simulating the business of exporting.

BUSA 7314 Team Building
1 Credit Hour. 1 Lecture Hour. 0 Lab Hours.
Designed to teach essential skills for teamwork.

BUSA 7530 Global Business Strategy
3 Credit Hours. 3 Lecture Hours. 0 Lab Hours.
This course focuses on global strategic management and encourages the analysis and development of business strategies within a global environment.
Prerequisite(s): A minimum grade of "C" in ACCT 7230 and FINC 7231 and MGNT 7430 and MKTG 7431.
Cross Listing(s): BUSA 7530S.

BUSA 7530S Global Business Strategy
3 Credit Hours. 3 Lecture Hours. 0 Lab Hours.
This course focuses on global strategic management and encourages the analysis and development of business strategies within a global environment.
Cross Listing(s): BUSA 7530.

BUSA 7790 Internship in Business
1-6 Credit Hours. 0 Lecture Hours. 0 Lab Hours.
A supervised work/study program in selected organizations throughout the U.S.A. and abroad. Any student enrolled in the internship program will be required to work for one full semester.

BUSA 7890 Individual Research
1-3 Credit Hours. 0-3 Lecture Hours. 0 Lab Hours.
A guided individual research project that provides the student with an opportunity to explore a particular topic in-depth. Normally, the course would culminate in a research report or case study.
Cross Listing(s): BUSA 7890S.

BUSA 7890S Individual Research
1-3 Credit Hours. 0-3 Lecture Hours. 0 Lab Hours.
A guided individual research project that provides the student with an opportunity to explore a particular topic in depth. Normally, the course would culminate in a research report or case study.
Cross Listing(s): BUSA 7890.

BUSA 9031 Seminar on Scientific Method, Theory, and Philosophy of Science
3 Credit Hours. 3 Lecture Hours. 0 Lab Hours.
Theoretical foundations and frameworks common to business research. Historical and philosophy of science perspectives. Fundamentals of theory building and employing the scientific method as a research process.
BUSA 9332 Applied Multivariate Methods for Business Research  
3 Credit Hours. 3 Lecture Hours. 0 Lab Hours.  
This course will enable students to master the analytical/methodological skills needed to evaluate and conduct research in their areas of specialization. Students will be introduced to multivariate data analysis methods, especially linear models, needed in their research areas. Students should be able to apply appropriate multivariate statistical techniques to analyze real data sets and prepare methodology and results appropriate for business journals. Students will be able to understand the multivariate techniques commonly used in current literatures of their research areas.  
Prerequisite(s): A minimum grade of "B" in MGMT 7331.  

BUSA 9333 Advanced Multivariate Methods for Business  
3 Credit Hours. 3 Lecture Hours. 0 Lab Hours.  
This course will enable students to master the analytical/methodological skills needed to evaluate and conduct research in their areas of specialization. Students will be introduced to multivariate data analysis methods needed in their research areas, including statistical concepts, principles, and techniques of analysis of variance, confirmatory factor analysis, and structural equations models. Students will be able to understand the multivariate statistical techniques used in current literatures, apply appropriate techniques to support their research and prepare methodology and results appropriate for business journals. Students will learn to use statistical software to assist problem solving.  
Prerequisite(s): A minimum grade of "C" in BUSA 9332.  

BUSA 9334 Qualitative Research Methods in Business  
3 Credit Hours. 3 Lecture Hours. 0 Lab Hours.  
This course provides a survey of qualitative research philosophies and methods. Its focus is on the use of qualitative research to understand phenomenon generally considered within the domain of logistics and supply chain management. The majority of the time will be spent comparing and contrasting four main approaches to qualitative research -- grounded theory, case studies, focus groups, and phenomenology -- to illustrate the variations on qualitative research available. Although philosophical foundations are discussed, the course places primary emphasis on the application of qualitative research methods. Of particular emphasis are decisions and activities that the qualitative researcher must accomplish, such as selecting a phenomenon for study, determining research objectives and questions, selecting a qualitative research design, choosing data sources, conducting a long interview, analyzing qualitative data, evaluating qualitative research, and writing and reporting the results.  

ECON 6230 Foundations of Economics  
3 Credit Hours. 3 Lecture Hours. 0 Lab Hours.  
A study of the fundamental concepts and theories of microeconomics and macroeconomics.  
Prerequisite(s): Graduate standing.  

ECON 7030 Special Topics  
3 Credit Hours. 3 Lecture Hours. 0 Lab Hours.  
A customized course that allows students to pursue further study in a specific topic.  
Prerequisite(s): Permission of Department Chair.  
Cross Listing(s): ECON 7030S.  

ECON 7030S Special Topics  
3 Credit Hours. 3 Lecture Hours. 0 Lab Hours.  
A customized course that allows students to pursue further study in a specific topic.  
Prerequisite(s): Permission of Department Chair.  
Cross Listing(s): ECON 7030.  

ECON 7130 Math for Applied Economics  
3 Credit Hours. 3 Lecture Hours. 0 Lab Hours.  
A review of mathematical concepts that will be utilized in the Master of Science in Applied Economics program. The primary focus will be on getting practice using mathematical concepts that are not necessarily new to the student but which may not have been used for some time. Topics include economic models, set theory, types of functions, comparative statics and differentiation, and constrained optimization techniques.  
Prerequisite(s): Permission of Department Chair.  

ECON 7131 Microeconomics  
3 Credit Hours. 3 Lecture Hours. 0 Lab Hours.  
An introduction to the modern study of microeconomics. Examines the economic behavior of consumer households, firms, and goods and factor markets. The efficiencies offered by competitive markets and the costs imposed by deviation from competition are examined.  
Prerequisite(s): Admission to MSAE program or permission of Department Chair.  

ECON 7132 Macroeconomics  
3 Credit Hours. 3 Lecture Hours. 0 Lab Hours.  
This course is an introduction to advanced macroeconomic theory. The first half studies dynamic models of long-run growth: the Solow model, the neoclassical growth model, overlapping generation models, and endogenous growth models; it also discusses long-run policy issues and determinants of cross-country differences in per capita income and growth. The second part of the course focuses on real business cycle models and the micro-foundations for macro models. It examines the nature of short-run fluctuations and the evaluation of macroeconomic policies that aim at stabilization, inflation, unemployment and the national debt.  
Prerequisite(s): Admission to MSAE program or permission of Department Chair.  

ECON 7133 International Economics  
3 Credit Hours. 3 Lecture Hours. 0 Lab Hours.  
This course provides an analytical framework for understanding economic interaction between independent nations and examining international trade policies. The classical theory is complemented by a new theoretical view in which economies of scale and imperfect competition play an important role in determining international trade patterns and gains from trade.  
Prerequisite(s): Admission to MSAE program or permission of Department Chair.  

ECON 7232 History of Economic Thought  
3 Credit Hours. 3 Lecture Hours. 0 Lab Hours.  
This course is a comprehensive study of the development of economic doctrine. Scientific discoveries of important economic theorists will be analyzed in detail. Special emphasis will be placed on the development to the theory of value, and how differences among economists on this topic have served to shape various market and non-market economic systems.  
Prerequisite(s): Admission to MSAE program or permission of Department Chair.  

ECON 7331 Applied Econometrics I  
3 Credit Hours. 3 Lecture Hours. 0 Lab Hours.  
This course is designed as a first graduate course in applied econometrics. It teaches how to use regression modeling to examine practical economic problems. Students will learn how to build theoretically sound econometric models, estimate regression equations using statistical software, diagnose and correct specification errors, evaluate and correctly interpret regression results, and draw substantiated conclusions that help recommend economic policies and make managerial decisions.  
Prerequisite(s): Admission to MSAE program or permission of Department Chair.
ECON 7332 Applied Econometrics II
3 Credit Hours. 3 Lecture Hours. 0 Lab Hours.
This course is a graduate course in econometric techniques commonly used in applied microeconometric analysis. Instrumental variable models are discussed as alternatives to the linear regression model along with diagnostics and specification testing. Additional techniques include simultaneous equation models, cross-section and panel estimations, and models of qualitative choice.
Prerequisite(s): Admission to MSAE program or permission of Department Chair.

ECON 7431 Regional Economic Development
3 Credit Hours. 3 Lecture Hours. 0 Lab Hours.
This course provides students with an in-depth understanding of why economic development is important to business growth. Students will also discover the vital role industry plays in the economic development process. This course exposes students to the importance of economic development through case studies exploration, interaction with business leaders and government officials, and the course provides a hands-on look at economic development activities in the area.
Prerequisite(s): Admission to MSAE program or permission of Department Chair.

ECON 8131 Health Economics
3 Credit Hours. 3 Lecture Hours. 0 Lab Hours.
This course covers topics in public policy (especially in tax policy), financial economics, agricultural economics, natural resources management, and a production using techniques such as optimal control theory and dynamic programming, and also implementing them using computational software.
Prerequisite(s): A minimum grade of "C" in ECON 7131 or the approval of the Department Chairperson or the Master of Science in Applied Economics Program Director.

ECON 8231 Behavioral Economics
3 Credit Hours. 0 Lecture Hours. 0 Lab Hours.
This course introduces the basic concepts and foundations of behavioral economics that combines psychology and other behavioral sciences with economics to study how real people make decisions and their economic outcomes. Topics include choice under certainty and uncertainty, intertemporal choice and strategic interactions. A dual presentation approach compares behavioral and traditional treatments.
Prerequisite: A minimum grade of "C" in ECON 7131 or the approval of the Department Chairperson or the Master of Science in Applied Economics Program Director.

ECON 8331 Applied Dynamic Optimization
3 Credit Hours. 0 Lecture Hours. 0 Lab Hours.
The course covers topics in public policy (especially in tax policy), financial economics, agricultural economics, natural resources management, and a production using techniques such as optimal control theory and dynamic programming, and also implementing them using computational software.
Prerequisite(s): Admission to MSAE program or permission of Department Chair.

ECON 7531 Industrial Organization
3 Credit Hours. 3 Lecture Hours. 0 Lab Hours.
An introduction to the modern study of markets with a focus on game theoretic models of imperfect competition. Topics include firm behavior under monopoly power, cooperative and non-cooperative oligopoly, and monopolistic competition. Considerable time will be devoted to understanding the effects of uncertainty on market outcomes.
Prerequisite(s): Admission to MSAE program or permission of Department Chair and a minimum grade of "C" in ECON 7131.

ECON 7631 Advanced Financial Economics
3 Credit Hours. 3 Lecture Hours. 0 Lab Hours.
This course is a detailed examination of financial institutions and the impact of institutions on the intertemporal allocations of resources. The microeconomic aspects of financial institution are emphasized. In addition, investment decisions are analyzed within the context of changing financial institutions.
Prerequisite(s): Admission to MSAE program or permission of Department Chair.

ECON 7632 Financial Economics and Risk
3 Credit Hours. 3 Lecture Hours. 0 Lab Hours.
This course is a comprehensive study of the economics of risk and the various techniques used to measure and analyze risks are explored. The course begins with an overview of the risk management process. Then different quantitative approaches used in risk management are covered in detail.
Prerequisite(s): Admission to MSAE program or permission of Department Chair.

ECON 7890 Individual Research
3 Credit Hours. 3 Lecture Hours. 0 Lab Hours.
A guided individual research project that provides the student with an opportunity to explore a topic in-depth.
Prerequisite(s): Permission of Department Chair.

ECON 8131 Health Economics
3 Credit Hours. 0 Lecture Hours. 0 Lab Hours.
This advanced course provides an analytical framework for the allocation of health care resources and an exploration of empirical health economics. Topics addressed using advanced economic theory and empirical methodology include the demand and supply of health care, health care market imperfections, and roles and behavior of physicians, hospitals, health insurers, and the government.
Prerequisite: A minimum grade of "C" in ECON 7131 or the approval of the Department Chairperson or the Master of Science in Applied Economics Program Director.
LSCM 9331  Analysis of Secondary Data for Supply Chain Management Research
3 Credit Hours. 3 Lecture Hours. 0 Lab Hours.
This course will introduce students to the process of utilizing secondary data sources in Supply Chain Management research. Topics include: primary differences between utilizing primary and secondary data sources for Supply Chain Management research; conceptualization of research models, including proxy variable formation; identification of potential data sources; manipulation of large datasets and a variety of methodological approaches commonly utilized with secondary data.

LSCM 9630  Supply Chain Management Theories
3 Credit Hours. 3 Lecture Hours. 0 Lab Hours.
This course is designed to provide a survey of key supply chain related theories. Particular emphasis will be placed on understanding the scholarly foundations and perspectives of supply chain management theory and its application in supply chain research. Among the theories covered are Transaction Cost Economics, Resource Based View, Contingency Theory, Agency Theory, Social Exchange Theory, Social Network Theory, and Systems Theory.

LSCM 9631  Research Processes and Philosophies in Supply Chain Management
3 Credit Hours. 3 Lecture Hours. 0 Lab Hours.
Foundational and emerging supply management research topics will be reviewed, presented, discussed and critiqued. Scope will span the evolution of supply management and its role in the firm, and then moves into critical topics such as buyer-supplier relationships, sourcing strategies, and emerging topics.

LSCM 9632  Operations Management
3 Credit Hours. 3 Lecture Hours. 0 Lab Hours.
Current and emerging operations management research topics will be reviewed, presented, discussed and critiqued. In the process, students will be exposed to a number of seminal articles selected based on evidence of a novel approach to either domain knowledge and/or research methods. This course will help develop skill sets in conducting independent research, critiquing articles, developing new research ideas and implementing a research study ready to be submitted to a journal.

LSCM 9633  Research Trends in Logistics
3 Credit Hours. 3 Lecture Hours. 0 Lab Hours.
Trending and emerging topics in business logistics research are surveyed through readings, discussions, critiques and presentations of academic articles in logistics and supply chain management.

LSCM 9634  Supply Chain Management Research
3 Credit Hours. 3 Lecture Hours. 0 Lab Hours.
Explores conceptual frameworks and inter-organizational challenges studied in extant supply chain management literature. Frameworks covered will include those of the Global Supply Chain Forum, the Demand and Supply Integration Framework, the Supply Chain Operating Reference Model, the Value Chain, Representative Inter-organizational issues including collaboration, coordination, integration, risk, disruptions flexibility and resilience, technology adoption, sustainability, channel management, and the bull-whip effect.

LSCM 9999  Dissertation
1-18 Credit Hours. 0 Lecture Hours. 0 Lab Hours.
A directed research project unique to each student to develop original research that will constitute a dissertation proposal and subsequent final dissertation to be defended.

MGNT 6330  Business Statistics using Spreadsheet Analysis
3 Credit Hours. 3 Lecture Hours. 0 Lab Hours.
Coverage of statistical techniques and concepts commonly applied by managers. Topics covered include descriptive and graphical analysis, probability, sampling, statistical inference, and regression analysis. Spreadsheet and database analysis will be included in the coverage. Provides the foundation for understanding the concepts and applications that will be studied in MGNT 7331.

MGNT 6331  Foundations of Management and Marketing
3 Credit Hours. 3 Lecture Hours. 0 Lab Hours.
This course is an integrated course encompassing the principles of management, organizational behavior, and human resources management and marketing. This course will show students how to place management activities within the context of a global operating environment, with consideration given to ethical, legal, and corporate social responsibility issues; plan for the future of the organization using proven planning strategies; and structure an organization effectively, given its environment and strategy. This course also provides a firm foundation for an understanding of the challenges that face the marketing environment, ethics and other current developments in marketing.

MGNT 7330  Leadership and Motivation
3 Credit Hours. 3 Lecture Hours. 0 Lab Hours.
A study of leadership and motivation. This course provides an overview of existing theories and models of leadership and motivation. Using readings, cases, discussion, and guest speakers, the course explains the importance of leadership, motivation, power, and influence in organizational life. Special emphasis is placed on leadership for change.

Prerequisite(s): Prior or concurrent enrollment in and a minimum grade of "C" in MGNT 7331.

MGNT 7331  Managerial Decision Analysis
3 Credit Hours. 3 Lecture Hours. 0 Lab Hours.
The course will provide a conceptual paradigm for decision makers to construct models and analyze decisions in today's business environment. Quantitative methods will be used to construct models with emphasis placed on representing real world problems and gaining insight and understanding of the decision making process. Specific models developed may include, but are not limited to, statistical fundamentals and probability for decision making, linear programming applications, multiple regression and forecasting models, and statistical quality control. The course will be spreadsheet based.

MGNT 7332  Management for Non-profit Organizations
3 Credit Hours. 3 Lecture Hours. 0 Lab Hours.
A study of the unique aspects of managing nonprofit organizations. Their role in society is considered. Special emphasis is placed on HRM functions of the nonprofit, as well as analysis of planning, organizing, directing, and controlling. Boundary spanning activities with governments and private sector will be studied.

Prerequisite(s): Prior or concurrent enrollment in and a minimum grade of "C" in MGNT 7331.

MGNT 7333  Social Issues in Business
3 Credit Hours. 3 Lecture Hours. 0 Lab Hours.
Overview of the impact of social issues on managerial decision making. Examines the role of the businessperson in modern society. Considers business and society responsibility, pollution, employment discrimination, affirmative action, sexual harassment, consumerism, business and professional ethics, and the social responsibilities of multinational corporations.

Prerequisite(s): Prior or concurrent enrollment in and a minimum grade of "C" in MGNT 7331.

MGNT 7334  Global Management
3 Credit Hours. 3 Lecture Hours. 0 Lab Hours.
Provides the student with an understanding of the global manager's role in the global organization. Provides graduate level skills in the management functions of global planning, international organizing, leading expatriates, and diverse cultures, and controlling the global organization.

Prerequisite(s): Prior or concurrent enrollment in and a minimum grade of "C" in MGNT 7331.

Cross Listing(s): MGNT 7334S.
MGNT 7334S Global Management
3 Credit Hours. 3 Lecture Hours. 0 Lab Hours.
Provides the student with an understanding of the global manager's role in the global organization. Provides graduate level skills in the management functions of global planning, international organizing, leading expatriates, and diverse cultures, and controlling the global organization. 
Prerequisite(s): Prior or concurrent enrollment in and a minimum grade of "C" in MGNT 7331.
Cross Listing(s): MGNT 7334.

MGNT 7335 Entrepreneurship
3 Credit Hours. 3 Lecture Hours. 0 Lab Hours.
A study of the business formation process that focuses on the creativity, risk-taking, and planning associated with new ventures. Provides information on the entrepreneurial process starting with idea generation, idea development, feasibility analysis, resource identification, and concludes with the development of a coherent business plan. 
Prerequisite(s): Prior or concurrent enrollment in and a minimum grade of "C" in MGNT 7331.

MGNT 7336 Readings in Total Quality Management
3 Credit Hours. 3 Lecture Hours. 0 Lab Hours.
Managerial issues that are important in understanding and implementing an organization-wide "Total Quality Management" process, to include organizational-level strategic quality decisions plus tactical-type decisions related to the total quality management of the organization. 
Prerequisite(s): Prior or concurrent enrollment in and a minimum grade of "C" in MGNT 7331.

MGNT 7337 Managing Organizational Change and Development
3 Credit Hours. 3 Lecture Hours. 0 Lab Hours.
Provides an overview of the field of organization development (OD) and the management of change in today's organizations.

MGNT 7338 The Human Resource Process
3 Credit Hours. 3 Lecture Hours. 0 Lab Hours.
Provides a comprehensive in-depth study of the field of Human Resource Management and the interplay with other business functions and the environment. 
Prerequisite(s): Prior or concurrent enrollment in and a minimum grade of "C" in MGNT 7331.

MGNT 7339 Applied Regression Analysis and Forecasting for Business
3 Credit Hours. 3 Lecture Hours. 0 Lab Hours.
The course teaches the student how to diagnose practical problems in various business disciplines, decide upon the appropriate model formulation for a given situation, and interpret the statistical results in a managerial context. The course focuses on fitting regression and time series models to real business problems. Students will use Excel and SPSS. When possible, students will analyze real data sets. 
Prerequisite(s): A minimum grade of "B" in BUSA 3131 or a minimum grade of "C" in MGNT 6330.

MGNT 7430 Management of Operations for Competitive Advantage
3 Credit Hours. 3 Lecture Hours. 0 Lab Hours.
Provides an understanding of the production/operations function within and organization. It will focus on the types of decisions to be made at various organizational levels and, where appropriate, on particular models and quantitative techniques that can be useful in making those decisions. Emphasis will be placed on how those decisions are interrelated and on their strategic implications for the firm. Finally, it will consider how the operations function fits in with the other functional areas of the firm. 
Prerequisite(s): Prior or concurrent enrollment in and a minimum grade of "C" in MGNT 7331.

MGNT 7431 Project Management
3 Credit Hours. 3 Lecture Hours. 0 Lab Hours.
This course focuses on the principles and processes of project management using a systematic approach to problem solving. The project management body of knowledge areas (PMBOK) is covered, along with project management life cycle in addition to traditional project management (e.g., efficiency of the project, operational performance, planning, meeting time and budget goals). This course will give special emphasis to the management of implementation projects relevant to the students' majors, e.g., Enterprise Resource Planning (ERP) for Information Systems students or Total Quality Management (TQM) for Management students. Students are also taught on how to use computer software to facilitate project management, and obtaining project management certification is emphasized. 
Cross Listing(s): CISM 7431.

MGNT 7435 Global Marketing
3 Credit Hours. 3 Lecture Hours. 0 Lab Hours.
Provides the student with a thorough examination of the mechanics of international marketing with particular focus on the influence of culture on the development of marketing strategy. Coverage of marketing topics is comprehensive with a particular focus on current events and their relationship to trade. Discussion of ethics and global responsibility are infused throughout the course. 
Prerequisite(s): Prior or concurrent enrollment in and a minimum grade of "C" in MGNT 7331.

MGNT 7435S Global Marketing
3 Credit Hours. 3 Lecture Hours. 0 Lab Hours.
Provides the student with a thorough examination of the mechanics of international marketing with particular focus on the influence of culture on the development of marketing strategy. Coverage of marketing topics is comprehensive with a particular focus on current events and their relationship to trade. Discussion of ethics and global responsibility are infused throughout the course. 
Prerequisite(s): Prior or concurrent enrollment in and a minimum grade of "C" in MGNT 7331.
Cross Listing(s): MKTG 7435S.

MGNT 7830 Special Topics in Marketing
3 Credit Hours. 3 Lecture Hours. 0 Lab Hours.
A standard course developed for a special or newly emerging topic in Marketing. Lectures, group work, readings, research, and writing are required as in any other advanced elective course. 
Prerequisite(s): Prior or concurrent enrollment in and a minimum grade of "C" in MKTG 7331.
Cross Listing(s): MKTG 7830S.
MKTG 7830 Special Topics in Marketing
3 Credit Hours. 3 Lecture Hours. 0 Lab Hours.
A standard course developed for a special or newly emerging topic in
Marketing. Lectures, group work, readings, research, and writing are
required as in any other advanced elective course.
Prerequisite(s): Prior or concurrent enrollment in and a minimum grade of
"C" in MKTG 7331.
Cross Listing(s): MKTG 7830.

MKTG 9631 Seminar in Marketing Theory
3 Credit Hours. 3 Lecture Hours. 0 Lab Hours.
This course provides a comprehensive overview of the history, nature,
scope, and evolution of marketing thought. Students taking this course
will examine how the philosophy of science relates to the development
of marketing theory, explore the history of marketing and the impact of
paradigm shifts on the definition and role of marketing over time, learn how
to critically assess research and theory within the discipline of marketing,
and begin to define the role and responsibility of the marketing scholar.

MKTG 9671 Promotion Seminar
3 Credit Hours. 3 Lecture Hours. 0 Lab Hours.
An examination of current issues and trends in the field of promotions.
Particular emphasis will be placed on Integrated Marketing
Communications and the role of marketing communications in establishing
and building brand equity.

MKTG 9672 Marketing Strategy Seminar
3 Credit Hours. 3 Lecture Hours. 0 Lab Hours.
An examination of current issues and trends in the field of product
development, brand management, and pricing. Emphasis will be placed
on the new product development process, managing products over the
product life cycle, and the analysis of the firm's product mix to enhance the
firm's profitability. Various pricing theories and models will be examined
and the role of pricing strategy within the firm's overall competitive strategy
model.

MKTG 9673 Buyer Behavior
3 Credit Hours. 3 Lecture Hours. 0 Lab Hours.
An examination of techniques used to determine and evaluate markets.
Consumer and business buying behaviors utilizing the behavioral
sciences will be discussed. Advanced computer modeling techniques for
determining markets will be introduced. Various techniques for researching
markets, determining market potential, and forecasting will be discussed.

MKTG 9674 Global Marketing Theory and Application
3 Credit Hours. 3 Lecture Hours. 0 Lab Hours.
An examination of the origins and application of global marketing strategy.
Students will learn the mechanics of international trade in general
and international marketing in particular, and special emphasis will be placed
on examination of the influence of culture and current events on the
development and implementation of marketing strategies in the global
economy.

MKTG 9675 Professional Sales and Sales Management
3 Credit Hours. 3 Lecture Hours. 0 Lab Hours.
A survey course taking an indepth examination of current issues and
trends in the fields of professional sales and sales management.

WMAC 7130 Seminar in Financial Accounting
3 Credit Hours. 0 Lecture Hours. 0 Lab Hours.
A study of business combinations, consolidation of financial statements
of affiliated companies, multinational operations, foreign currency
transactions, translation of foreign currency financial statements, reporting
disaggregated information, and interim financial statements.
Prerequisite(s): A minimum grade of "C" in ACCT 4133.

WMAC 7132 Theory of Accounting
3 Credit Hours. 0 Lecture Hours. 0 Lab Hours.
A study of historical and contemporary developments of accounting theory,
policy, and reporting procedures. The objectives of financial reporting
are reviewed within the conceptual framework of accounting and the
accounting standard setting process. Particular emphasis is placed on
financial accounting theory formulation and the application of accounting
theory to selected contemporary issues.

WMAC 7134 Financial Reporting and Analysis
3 Credit Hours. 0 Lecture Hours. 0 Lab Hours.
This course focuses on the interpretation of financial statement information
for decision making. Topics include understanding the importance of
industry context and the firm's own strategic choices in evaluating
the financial statement; assessing the quality of financial statement
information and recognizing situations where more stringent forensic
accounting measures might be appropriate; evaluating profitability and
risk; associating subsets of the available analytical tools with the kinds of
decisions for which they are most appropriate; and recognizing the effects
of GAAP on the input variables of various firm valuation models. Includes
coverage of recent relevant legislation and pronouncements of the FASB,
SEC, and IASB.

WMAC 7330 Taxation of Corporations and Partnerships
3 Credit Hours. 0 Lecture Hours. 0 Lab Hours.
A study of the laws involving the formation, operation, and liquidation of
corporations, S corporations, and partnerships.
Prerequisite(s): A minimum grade of "C" in ACCT 3330.

WMAC 7331 Taxation of Estates, Gifts, and Trusts
3 Credit Hours. 0 Lecture Hours. 0 Lab Hours.
This course covers transfers pursuant to estates and gifts as well as the
taxation of both simple and complex trusts and estates.
Prerequisite(s): A minimum grade of "C" in ACCT 3330.

WMAC 7332 Advanced Tax Planning
3 Credit Hours. 0 Lecture Hours. 0 Lab Hours.
This course covers advanced tax topics such as tax-free exchanges,
including like-kind exchanges, involuntary conversions, exchanges
pursuant to corporate reorganizations, mergers and acquisitions, as well as
deferred compensation.
Prerequisite(s): A minimum grade of "C" in ACCT 3330.

WMAC 7334 Tax Research
3 Credit Hours. 0 Lecture Hours. 0 Lab Hours.
Application of research techniques to income tax and other tax planning;
case studies and reports. This course provides the student with the
opportunity to analyze, critique, and do practical tax research. Emphasis
is placed on research methodology rather than on technical or legal
knowledge of the tax law.
Prerequisite(s): A minimum grade of "C" in ACCT 3330.

WMAC 7430 Seminar in Auditing
3 Credit Hours. 0 Lecture Hours. 0 Lab Hours.
Advanced topics in independent, internal, and governmental auditing.
Prerequisite(s): A minimum grade of "C" in ACCT 4430.

WMAC 7431 Auditing Practice
3 Credit Hours. 0 Lecture Hours. 0 Lab Hours.
Practical and theoretical components are considered related to auditing
topics including auditing in the computer environment, conduction auditing
research, and report writing.
Prerequisite(s): A minimum grade of "C" in ACCT 7430.

WMAC 7530 Seminar in Accounting Information Systems
3 Credit Hours. 0 Lecture Hours. 0 Lab Hours.
Develops an understanding and appreciation for the design, analysis,
development and implementation of computer-based accounting
information systems with an emphasis of control and management
issues of this accounting function. Practical application will be examined
throughout computer projects and systems' cases.
Prerequisite(s): A minimum grade of "C" in ACCT 4130.
WMAC  7634  Fraudulent Financial Reporting  
3 Credit Hours.  0 Lecture Hours.  0 Lab Hours.  
While asset them fraud is well covered in the two fraud examination  
course, training in financial statement fraud is needed due to the technical  
nature of accounting and reporting standards. This course demonstrates  
how financial statement analysis can be used to uncover fraudulent  
financial reporting. In addition, the most common methods for “cooking  
the books” will be examined along with strategies for detecting and  
investigating such schemes.
Prerequisite(s): A minimum grade of "C" in ACCT  4133.

WMAC  7638  Business Valuation  
3 Credit Hours.  0 Lecture Hours.  0 Lab Hours.  
This class focuses on determining the fair values of individual tangible  
and intangible assets as well as the overall value of a business and  
includes calculating fair values for financial reporting. The three valuation  
approaches (Market Approach, Income Approach, and Asset Approach)  
are covered in depth along with the professional standards, developing  
the cost of capital, and applying valuation adjustments (discounts and  
premiums).

WMAC  7839  Special Topics in Accounting  
3 Credit Hours.  0 Lecture Hours.  0 Lab Hours.  
This course is designed to offer students an opportunity to pursue studies  
at a level or on topics not covered in existing graduate courses. The scope  
and nature of the material is determined in consultation with the faculty  
sponsor.

WMBA  6000  Human Behavior in Organizations  
3 Credit Hours.  3 Lecture Hours.  0 Lab Hours.  
This course provides an overview of existing theories and models of  
human behavior in organizations. Using readings, cases, discussion,  
and guest speakers, the course explains the importance of leadership,  
motivation, power and influence in organizational life. Special emphasis is  
placed on leadership for change.

WMBA  6010  Managerial Accounting  
3 Credit Hours.  3 Lecture Hours.  0 Lab Hours.  
A study of management accounting and control information. This course  
shows how to make pricing and product mix decisions, how to improve  
existing activities and processes, how to measure performance in  
decentralized operating units, how to align organizational activities with  
long-term strategic objectives, both in a domestic and international setting.

WMBA  6020  Managerial Communications  
3 Credit Hours.  3 Lecture Hours.  0 Lab Hours.  
This course is designed to meet the needs of the practicing manager.  
Included are the communications carried out by managers in organizations  
and the organizational and human variables which influence these  
communications. Included is the management of information systems.  
Communication styles of managers from different cultures are discussed.

WMBA  6030  Global and International Business  
3 Credit Hours.  3 Lecture Hours.  0 Lab Hours.  
This course presents fundamental considerations for managers of  
international trade operations. This course is designed to provide graduate  
level skills in the management functions of global strategic planning,  
international organizing, leading expatriates and diverse cultures, and  
controlling the global organization.

WMBA  6040  Managerial Decision Analysis  
3 Credit Hours.  3 Lecture Hours.  0 Lab Hours.  
This course is designed to expose students to the types of decision  
making situations they will face as managers. It will introduce students  
to advanced quantitative concepts and state-of-the-art techniques. By  
the end of the course students will be expected to be able to analyze a  
problem statement, develop alternative solution procedures, and select the  
one that most successful solutions to business problems require the ability  
to integrate concepts from non-quantitative fields with the quantitative  
results.

WMBA  6050  Strategic Marketing  
3 Credit Hours.  3 Lecture Hours.  0 Lab Hours.  
A strategy planning approach to marketing management from conception  
and application perspectives. Focus is on the strategic decision-making  
process supported by self-analysis and external analysis. Legal, ethical  
and international aspects are also considered.

WMBA  6060  Managerial Finance  
3 Credit Hours.  3 Lecture Hours.  0 Lab Hours.  
A study of financial risk and return, capital budgeting, valuation, capital  
structure, working capital management and current topics in financial  
management.

WMBA  6070  Entrepreneurship-New Venture Analysis  
3 Credit Hours.  3 Lecture Hours.  0 Lab Hours.  
A study of the business formation process which focuses on the creativity,  
risk-taking, and planning associated with new ventures. The course will  
provide information on the entrepreneurial process starting with idea  
generation, idea development, feasibility analysis, resource identification,  
and concluding with the development of a coherent business plan.

WMBA  6080  Management Information Systems  
3 Credit Hours.  3 Lecture Hours.  0 Lab Hours.  
This course focuses on information technology and systems from a  
general management perspective. Topics of discussion include the  
management of the systems development process, the organizational  
cycle of information, technology planning, evaluation, selection, and  
strategic uses of information technology.

WMBA  6090  Information Technology Management (ERP)  
3 Credit Hours.  3 Lecture Hours.  0 Lab Hours.  
This course is designed to enable the manager to effectively explore  
and evaluate new technologies in an applied business environment. The  
course focuses on the evaluation, selection, implementation process, and  
use of advanced ERP systems, i.e. SAP R/3. This course will concentrate  
on the managerial, not the technical aspects, of information technology  
management. The use of relevant readings and cases are used to apply  
the concepts and techniques presented in the course. The course will offer  
the rewards for the successful implementation.
Prerequisite(s): Minimum grade of "C" in WMBA  6080.

WMBA  6100  Production Operations Management  
3 Credit Hours.  3 Lecture Hours.  0 Lab Hours.  
This course is designed to provide an understanding of the production/  
operations function within an organization. It will focus on the types  
of decisions to be made at various organizational levels and where  
appropriate, on particular models and quantitative techniques that can  
be useful in making those decisions. Emphasis will be placed on how  
those decisions are interrelated and on their strategic implications for the  
firm. Finally, it will consider how the operations function fits in with other  
functional areas of the firm.

WMBA  6110  Business Strategy  
3 Credit Hours.  3 Lecture Hours.  0 Lab Hours.  
This course focuses on global strategic management and encourages  
the analysis and development of business strategies within a global  
environment.
Prerequisite(s): Minimum grade of "C" in WMBA  6010, WMBA  6050,  
WMBA  6060.