Master of Business Administration

Change is a part of the modern world. We've seen changes in technology, in the economy, in global relations and in the way we live our lives. Business is a part of that change - at times causing change and, at other times, reacting to it. The skills necessary for business are varied; they include leadership skills, analytical skills and marketing skills. Whether in a large for-profit company, an entrepreneurial start-up or even a not-for-profit organization, understanding the concepts of business and applying them effectively is essential for an organization to be successful. It also must be done ethically.

The ultimate objective of Wheeling Jesuit’s MBA program is to help students develop the capacity to make and implement successful leadership decisions in an increasingly complex and fast-changing business environment.

With its weekday evening classes, the program enables both part-time study for students who are currently employed and full-time study for those able to defer or to take time off from their careers.

The faculty includes full-time professors and executives and professionals from the area. All use various techniques to challenge students and enhance their understanding of the subject matter, including case studies, seminars, written and oral reports, group projects and discussions, as well as lectures. Guest lecturers provide insight into current issues in the business areas under discussion. A premium is put on enhancement of students' writing and presentation skills, as well as their facility in using computers and software in business applications.

The Wheeling Jesuit MBA program is the area’s most established graduate business degree program. Almost 700 students have graduated from the program since its founding in 1978. Wheeling Jesuit graduates have achieved leadership positions in business, government and the not-for-profit sector, providing a network of considerable value.

The program is not limited to those with undergraduate degrees in business. Qualified candidates from other academic backgrounds are encouraged to apply.

Admission Requirements

Admission to the MBA program is open to qualified graduates of colleges or universities accredited by a regional or general accrediting agency, or by a comparable agency in another country. In general, an undergraduate GPA of 2.80 and a Graduate Management Admissions Test (GMAT) score of 490 are required. However, full-time professional work experience in a business or similar organization can be credited against either score in accordance with a prescribed formula (GPA x 200 and/or GMAT - 25 points per year of experience, maximum of 75). Applicant interviews may be required.

Applications must be supported by official transcripts from all previous colleges and universities attended, the official GMAT score report, a resume, documentation from employers verifying work experience and three letters of recommendation. An application fee of $25 must accompany the application. Applications must be received for the fall term by Aug. 1, for the spring term by Dec. 15 and for summer sessions by April 15. International students presenting transcripts from institutions outside the U.S. must submit an official Test of English as a Foreign Language (TOEFL). Generally, a score of at least 600 is required; however, otherwise exceptional applicants with a score of 550 to 600 may be accepted conditionally.

Curriculum

The MBA curriculum consists of ten core courses, two electives and up to four foundation courses. Some or all of the foundation courses may be waived in recognition of prior business education or significant business experience. Without the foundation courses, a student must complete 36 credit hours, twelve courses, to earn the MBA.

Foundation Courses – Basic Tools (Required but Waivable)

MBA 496 .......... Analytical Methods for Business Decision-Making
MBA 497 .......... Accounting and Financial Concepts
MBA 498 .......... Economics Concepts
MBA 499 .......... Management and Marketing Concepts

Core Requirements – Common Body of Knowledge (All Required)

MBA 500 .......... Organizational Behavior
MBA 502 .......... Marketing Management
MBA 503 .......... The Ethical Environment of Business
MBA 505 .......... Quantitative Business Analysis
MBA 506 .......... Managerial Economics
MBA 508 .......... Management of Financial Resources
MBA 510 .......... Accounting for Management Control
MBA 512 .......... Operations Management
MBA 520 .......... Managerial Policy and Strategy (requires completion of 75% of 500 level courses)
MBA 525 .......... Leadership Skills

Electives – Student’s Choice (Two are Required)

Wheeling Jesuit offers a variety of business electives during the regular academic year, as well as during the summer. Areas of study will vary. An approved internship may also be used to fulfill an elective. In addition, a student may take any approved Master of Science in Accountancy (MSA) course to fulfill the elective requirements.
Foundation Courses

Individual foundation courses may be waived if the student has successfully completed an equivalent course or courses at the undergraduate or graduate level. In addition, any of the basic foundation courses may be waived by examination. There is a non-refundable fee charged for each waiver examination taken. An applicant's transcripts and resume are reviewed when an application for admission is received. Following acceptance into the program, applicants are advised in writing which foundation courses, if any, are to be waived and which courses will be required. The conditions for waiving a specific course are as follows:

**MBA 496 Analytical Methods for Business Decision Making**
- Review of statistics, business applications of calculus and modern analytical and decision tools

**MBA 497 Accounting and Financial Concepts**
- Principles of Accounting (two semesters)

**MBA 498 Economics Concepts**
- Principles of Economics (two semesters)

**MBA 499 Management & Marketing Concepts**
- Both Principles of Management and Principles of Marketing

A minimum grade of “C” denotes successful completion of an undergraduate course used to waive a foundation course; a grade of “B” denotes successful completion of a graduate level course.

Transfer Credit

The core of the program plus electives amounts to 36 hours of course work. A minimum of 24 of these hours at the 500 level (8 courses) must be completed at Wheeling Jesuit University. Thus, up to 12 hours (four courses) may be eligible for transfer credit. Such credit is available only for graduate-level courses and only when the quality and comparability of the courses is approved by the head of the graduate business program. (Transfer credit will not be awarded for courses with grades below “B.”)

Academic administrative policies permit grants of transfer credit for earned master and doctoral degrees. In many instances, a student may be granted as many as 9 hours of credit (3 courses) for work done in law, social work, educational administration, engineering, etc. The prior advanced degree is considered to provide a concentration and thus makes up all or a portion of the elective hours required in the program.

Equivalency Privilege

A student who feels that he or she has substantial prior background in a particular area may request to substitute a course or courses.

The equivalency privilege, if granted, does not reduce the total credit requirement. It does, however, provide the opportunity for the student to explore other areas of interest.

The equivalency privilege may not be applied to MBA 520–Managerial Policy and Strategy, which is the capstone course of the program.

Curriculum Sequence

The foundation course requirements should be completed early in the student's program of study. Prerequisite course requirements listed in the course descriptions must be met. Courses in a functional area such as Marketing Management or Management of Financial Resources should be completed prior to more advanced work in the functional area. Any student who feels well-prepared in a particular area may, with permission, substitute a more advanced course in the same area. The course in Managerial Policy and Strategy should be taken in the last year of study, ideally the last semester, to provide a means of integrating the various areas of course work.

In general, each foundation-level and core-level course will be offered at least once each year. At least two elective courses will be offered each semester. Courses offered during summer sessions are determined by a survey of the needs of the students and faculty interests.

- MBA 525, Leadership Skills, will be offered at the beginning of the MBA program in the fall term. Students who begin the program in the spring term or a summer session will take the course in the next fall term. The following core courses are generally offered in the semester noted:

**Fall Semester**

- MBA 502 . . . . . . . . . . .Marketing Management
- MBA 503 . . . . . . . . . . .Ethical Environment of Business
- MBA 505 . . . . . . . . . . .Quantitative Business Analysis
- MBA 508 . . . . . . . . . . .Management of Financial Resources
- MBA 525 . . . . . . . . . . .Leadership Skills

**Spring Semester**

- MBA 500 . . . . . . . . . . .Organizational Behavior
- MBA 506 . . . . . . . . . . .Managerial Economics
- MBA 510 . . . . . . . . . . .Accounting for Management Control
- MBA 512 . . . . . . . . . . .Operations Management
- MBA 520 . . . . . . . . . . .Managerial Policy and Strategy

**Summer Sessions**

Summer classes are offered in two six-week sessions. Classes meet in the evening twice a week in each session.

Course Load

Three courses per semester (nine credit hours) constitute a full-time load for graduate students. Two courses per semester (six credit hours) constitutes a half-time load for graduate students (Fall and Spring). This applies, as well, to summer sessions I and II (inclusive).

Honors

The Russell E. Younkins medal is awarded each year at commencement to the MBA student with the highest grade point average.
Master of Science in Accountancy

Most states have adopted the 150-hour education requirement to sit for the CPA exam established by the American Institute of Certified Public Accountants’ (AICPA) To meet that need, Wheeling Jesuit developed the Master of Science in Accountancy (MSA) degree. The MSA is designed to expand the student accounting knowledge base, provide additional background useful in passing the CPA exam, and, if successfully completed, provide the student with an additional graduate-level credential.

The MSA is a professional nonthesis degree program designed for undergraduate accounting majors who wish to pursue an advanced degree in the field and qualify to sit for the CPA exam. The program requires 30 semester hours to complete, assuming undergraduate requirements have been met. Classes meet in the evening once a week.

MSA Admission Requirements

Applicants for this graduate program will be judged on the basis of their academic record, recommendations and personal and professional accomplishments. Admission to the program is contingent on an overall grade point average of 2.80. The Graduate Management Admissions Test (GMAT) is not required.

Applicants to the graduate accountancy program should, at a minimum, have completed with a minimum grade of “C” the following prerequisite courses or their equivalents: Computer Science (or demonstrate a working knowledge of electronic spreadsheets and at least one other software package), Statistics, Calculus, Principles of Accounting I & II, Principles of Economics I & II, Principles of Management, Principles of Marketing, Principles of Finance, Management Science, Intermediate Accounting I & II, Cost Accounting, Federal Income Taxation, Business Law I and II, Advanced Accounting, and Auditing. Applicants to the graduate program in accountancy who have already passed the CPA exam will not be required to make up deficiencies in the above coursework.

Curriculum

Required Courses

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<tr>
<th>Course Code</th>
<th>Course Title</th>
<th>Credits</th>
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<tbody>
<tr>
<td>MBA 503</td>
<td>Ethical Environment of Business</td>
<td>3 crs</td>
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<tr>
<td>MBA 506</td>
<td>Managerial Economics</td>
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<tr>
<td>MSA 534</td>
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<td>3 crs</td>
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<td>MSA 553</td>
<td>Controllership</td>
<td>3 crs</td>
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<tr>
<td>MSA 554</td>
<td>Advanced Tax Accounting</td>
<td>3 crs</td>
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<tr>
<td>MSA 560</td>
<td>Accounting Profession and its Environments</td>
<td>3 crs</td>
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<tr>
<td>MSA 509</td>
<td>Law for Accountants</td>
<td>3 crs</td>
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Plus two electives:

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<tbody>
<tr>
<td>MSA 539</td>
<td>Advanced Information Systems</td>
<td>3 crs</td>
</tr>
<tr>
<td>MSA 541</td>
<td>Contemporary Accounting Theory</td>
<td>3 crs</td>
</tr>
<tr>
<td>MSA 573</td>
<td>Internship in Accounting</td>
<td>3 crs</td>
</tr>
<tr>
<td>MBA</td>
<td>MBA elective, with approval of the Director</td>
<td>3 crs</td>
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Transfer Credit

The MSA program amounts to 30 credits of coursework. For transfer students, a minimum of 24 of these hours must be completed at Wheeling Jesuit University. Thus, up to 6 hours (two courses) may be eligible for transfer credit. Such credit is available only for graduate-level courses and only when the quality and comparability of the work meets with the approval of the head of graduate programs. One course in the program, The Accounting Profession and Its Environments, is not normally transferrable.

Course Scheduling

To facilitate planning, the following core course schedule is a guideline. However, it may be adjusted based on demand and academic need:

Fall Semester

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Spring Semester

<table>
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<tr>
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<tr>
<td>MSA 506</td>
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<td>Controllership</td>
</tr>
<tr>
<td>MSA 560</td>
<td>The Accounting Profession and Its Environments</td>
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Summer Sessions

MSA courses are also offered in Summer Sessions.

Course Load

A minimum of three courses (nine credits) constitutes a full-time load at the graduate level. Two courses per semester (six credits) constitutes a part-time load for graduate students (Fall and Spring). This also applies to summer session I and II (inclusive).
CPE for CPAs, CMAs & Others

Not all accountants wish to complete an entire MBA or MSA degree program and may prefer to take one or more courses in order to meet CPE requirements or for their own personal or professional growth. To meet this need, practicing accountants may take one or more graduate-level accounting courses without becoming fully matriculated students. After six such courses are completed, with a “B” average, the student will receive a certificate indicating completion of a core of advanced-level professional accounting courses.

Course Descriptions

MBA and MSA

MBA 496 Analytical Methods for Business Decision Making
(waivable, see MBA program information)
This course provides a review of statistics and a non-technical discussion of the basic application of differential and integral calculus in managerial decision making, as well as an introduction to modern quantitative decision tools.

MBA 497 Accounting and Financial Concepts
(waivable, see MBA program information)
This course provides in-depth coverage of financial accounting and introduces the student to the fields of managerial accounting and the basic concepts of corporate finance.

MBA 498 Economics Concepts
(waivable, see MBA program information)
This course covers a broad spectrum of microeconomic and macroeconomic concepts. Topics will include: national income determination; the level of employment; inflation; price determination; and market structures.

MBA 499 Management and Marketing Concepts
(waivable, see MBA program information)
An overview of the basic management functions of planning, organizing, staffing, directing, and controlling. Incorporates ideas and findings from the classical, human relations, behavioral, quantitative, systems and contingency approaches to management. In addition, an introduction to the basic concepts of marketing is provided. Topics covered include market segmentation, product planning, pricing, distribution and promotion.

MBA 500 Organizational Behavior
This course is concerned with the understanding, prediction and control of human behavior in an organizational setting. The primary emphasis is from a psychological perspective although concepts from other social sciences may be included.

MBA 502 Marketing Management
An analysis of marketing problems and concepts from a management viewpoint. The course stresses the relationships between overall corporate strategy and the marketing function. Topics include: market structure; distribution policies; pricing; sales management; product development; promotion and advertising; demand analysis and measurement; and consumer behavior. Managerial decision-making and the formulation of a formal marketing plan are the central focus of the course.

MBA/MSA 503 The Ethical Environment of Business
Philosophical study of the nature, types and criteria of human value with a study of ethical principles and major philosophies in the area. Special emphasis will be paid to the analysis of contemporary ethical problems in the world of work. Discusses the importance of management decisions in a business-centered society, such as the United States; the desire of businessmen to do what is right; the difficulties they sometimes encounter in acting ethically; and the complexity of their ethical dilemmas. Case studies will be extensively used.

MBA 505 Quantitative Business Analysis
A computer-aided introduction to the broad range of topics in the field of management science. Topics include: linear programming; model design; transportation model; inventory models; queuing theory; probability; decision analysis; sensitivity analysis; network analysis; computer simulation and project management.

MBA/MSA 506 Managerial Economics
A course dealing primarily with the application of economic concepts and analysis to managerial decision-making. Topics include: demand analysis and forecasting; price determination and marketing policy; production and output decisions; capital investment decisions; profitability and cost analysis. The computer will be employed to illustrate the application of quantitative and economic techniques to real business problems.

MBA/MSA 508 Management of Financial Resources
A study of the financial decision-making process within the business firm. Analyzes the problems, policies and functions involving financial management. Topics include capital market theory, cost of capital and capital budgeting decisions, capital structure and dividend policies and financial planning models.

MSA 509 Law for Accountants
This course addresses the significant legal issues relevant to accounting and financial practices. This includes topics such as Sarbanes-Oxley, tax law and valuation practices. Teaching methods include class discussion, cases and examinations. Prerequisite: Business Law.

MBA 510 Accounting for Management Control
This decision-making course emphasizes the use of managerial accounting concepts and techniques in a wide variety of organizational settings and functions.
MBA 512 Operations Management
(Prerequisite: MBA 505)
This course is designed to provide a background in production and operations in manufacturing and service organizations by teaching the student effective tools for decision-making. Specific topics covered include: manpower planning and control, inventory management, distribution systems, workflow scheduling and control, facilities planning and design, resource allocation, quality control systems, research and development, project planning and control, forecasting, network analysis and quality control.

MBA 520 Managerial Policy and Strategy
(Prerequisite: Advanced standing, ideally last course in MBA Program)
This capstone course is concerned with the development of approaches for defining, analyzing, and resolving complex strategic problems of profit and nonprofit organizations. Cases are used to place students directly into managerial roles with the responsibility of defining problems, developing solutions, and defining these solutions. At the option of the instructor, the course may involve the use of computer management simulation games.

MBA 525 Leadership Skills
Beginning with an assessment of each student's current leadership skills, this course offers opportunity to enhance existing skills and gain new ones. The course is also the basis for an ongoing mentoring program with experienced faculty.

MSA 534 Auditing and Professional Auditing Standards
(Prerequisite: ACC 406 or its equivalent)
This course covers the history and development of auditing theory, practice, and professional standards and provides masters level students with discussions of the philosophical and practical aspects of major auditing topics. Various auditing topics are selected for discussion and for written research reports including: the theory of evidence; collection and analysis of evidence; materiality; internal control; ethics; the role of auditing in society; auditors' responsibilities; planning and administration of an audit; reporting; use of statistical analysis; audits of EDP systems; the application of auditing standards, and new audit directions and perspectives.

MSA 539 Advanced Information Systems
(Prerequisites: MBA 510 or equivalent, MBA 512; Corequisite: MBA 500)
This course provides the manager with a conceptual framework for using computer technology to meet strategic business goals. The latest information technology is discussed in the context of how it affects business operations and human resources. Primary focus is on the organizational and managerial aspects of information systems. Information systems development methods are evaluated. Other topics include internal controls, electronic data interchange, ethical issues and global information systems. Student performance is primarily based on case studies; projects and classroom involvements.

MSA 541 Contemporary Accounting Theory
This course is designed to systematize the theoretical foundations provided by all previous financial accounting courses. The aim of this course is to provide students with a general survey of financial accounting theory and policy. Students should emerge from this course with (1) increased knowledge about accounting research and the standards-setting process; (2) familiarity with various financial accounting paradigms; and (3) an in-depth understanding of the major problem areas in financial accounting. Topics include: various theories of income; alternative asset valuation bases; experimental applications in published financial statements; new developments in accounting theory; and current issues and problems in accounting.

MSA 553 Controllership
(Prerequisite: MBA 510 or ACC 311 or its equivalent)
This course studies the controller function within the contemporary organization. The controller is typically the chief accounting officer. The course studies the different functions for which the controller has traditionally been responsible as well as the changing role of the controller in the age of information technology.

MSA 554 Advanced Tax Accounting
(Prerequisite: ACC 405 or its equivalent)
An examination of the federal tax treatment of corporations, partnerships, S corporations, fiduciaries, gifts, estates and trusts, and an introduction to social security taxes and tax research and methodology. Emphasis is placed on the concepts of income, deductions and credits; recognition and non-recognition of gains and losses from dispositions of property; the determination of entity and investor basis; distributions from, and liquidation of, the business entity; administrative provisions of the tax law; and tax planning.

MSA 560 The Accounting Profession and Its Environments
(Prerequisite: MBA 534)
An integrative course which examines the ethical, legal, economic, social and political aspects of the accounting environment. Topics include: ethical dilemmas in accounting; the accounting standards-setting process; the structure of the accounting profession; professional conduct; the legal responsibilities and liabilities of professional accountants; user perceptions of professional accountants; and the impact of changing technologies and social institutions on accounting.

MSA 573 Internship
The internship is a structured work practicum at an accounting firm or performing accounting functions at a for-profit or not-for-profit organization. A weekly journal and deliverable, either a project or paper are also required. The student's current job is not eligible for internship credit.