Master of Business Administration

Contact Person: Gilbert E. Dwyer
Associate Dean

The focus of Wheeling Jesuit’s MBA program is “leadership.” The program offers opportunity to gain or enhance the knowledge and skills essential to effective leadership in organizations, from start-ups and small enterprises to large corporations.

It examines, from a general management perspective, the function and interrelationships of the various elements of a typical business organization, from product or service development to marketing and finance, from human resources and strategic planning to customer service, from accounting to quality assurance. It explores the internal and external forces which strengthen and limit businesses and the ethical implications of organizational behavior.

The ultimate objective of the 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 program has graduated more than 550 students since its inception in 1978. MBA alumni have achieved leadership positions in a broad spectrum of business and other organizations, providing a network of considerable value to new graduates.

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 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 six 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 493 Survey of Computer Science for Management
MBA 494 Analytical Methods for Business Decision-Making I
MBA 495 Analytical Methods for Business Decision-Making II
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)

MBA 530 Management of Organizational and Human Resources
MBA 531 Communications and Interpersonal Relations
MBA 533 The Legal Environment of Business
MBA 534 Auditing and Professional Auditing Standards
MBA 536 Financial Accounting, Reporting, and Analysis for Management
MBA 537 Management Planning and Control Systems
MBA 539 Advanced Information Systems
MBA 540 Federal Taxes and Management Decisions
MBA 541 Contemporary Accounting Theory
MBA 542 Consumer Behavior and Marketing Communications
MBA 544 Investment Analysis and Management
MBA 545 Readings in Leadership
MBA 546 Cases in Managerial Finance
MBA 547 Contemporary Economic Issues
MBA 548 Labor-Management Relations
MBA 551 Strategic Management and Development in Technology and Innovation
MBA 552 Business Through Literature
MBA/MSA 553 Controllership
MBA/MSA 554 Advanced Tax Accounting
MBA 555 Sports Marketing
MBA/MSA 560 The Accounting Profession and Its Environments
MBA 599 Ethical Practices of Leadership

Foundation Courses

Any or all courses with a 400 number 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. The Graduate Business Admissions Committee will review an individual’s undergraduate (and graduate) transcript(s) when he or she is accepted into the program. The student will be informed by letter 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 493 Survey of Computer Science for Management – A course covering, or working knowledge of, electronic spreadsheets and at least one other software language (e.g., word processing, data base, BASIC, etc.)
MBA 494 Analytical Methods for Business Decision Making I – Review of statistics and applications of statistics in business
MBA 495 Analytical Methods for Business Decision Making II – Review of algebra, 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. A student may elect to take any foundation course even if the waiver requirement has been met. This is frequently done when there is an extended time between the student’s successful completion of the course in question and beginning the MBA program.

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 Graduate Business Admissions and the chair of the department. (Transfer credit will not be awarded for courses with grades below “B.”) One course in the program, MBA 520 – Managerial Policy and Strategy, is not normally transferrable.
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 courses are generally offered in the semester noted:

**Fall Semester**

MBA 494 . . . . . . . . . . Analytical Methods for Business Decision Making I
MBA 497 . . . . . . . . . . Accounting and Financial Concepts
MBA 498 . . . . . . . . . . Economic Concepts
MBA 500 . . . . . . . . . . Organizational Behavior
MBA 502 . . . . . . . . . . Marketing Management
MBA 505 . . . . . . . . . . Quantitative Business Analysis
MBA 508 . . . . . . . . . . Management of Financial Resources
MBA 525 . . . . . . . . . . Leadership Skills

**Spring Semester**

MBA 495 . . . . . . . . . . Analytical Methods for Business Decision Making II
MBA 499 . . . . . . . . . . Management and Marketing Concepts
MBA 503 . . . . . . . . . . Ethical Environment of Business
MBA 506 . . . . . . . . . . Managerial Economics
MBA 510 . . . . . . . . . . Accounting for Management Control
MBA 512 . . . . . . . . . . Operations Management
MBA 520 . . . . . . . . . . Managerial Policy and Strategy

**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

Contact Person: Gilbert E. Dwyer
Associate Dean

Most states have adopted the 150-hour education requirement to sit for the CPA exam that was outlined in the American Institute of Certified Public Accountants’ (AICPA) Model Public Accounting Bill in 1984. Two related forces have combined to increase the need for graduate education in accountancy. One force is the changing structure and environment of the accountancy profession, including: (a) increased complexity of business and government organizations and operations; (b) rising public expectations as to the range and extent of the responsibilities and capabilities of organizations’ internal accountants and external, independent auditors; and (c) the proliferation of rules and regulations from federal, state, and local governments and agencies and from accounting and auditing standards boards. The second force is the dramatic expansion in the body of knowledge in accounting and in related disciplines such as economics, quantitative methods, the behavioral sciences, and information systems, as well as in the functional areas of business.

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 graduate program requires 36 semester hours and can be completed in one calendar year, assuming full-time enrollment, and that all prerequisite work has been completed. The program also offers an opportunity for part-time graduate education in accountancy for accounting professionals in the area. A part-time student normally takes two years or more to complete the program.

MSA Admission Requirements

Applicants for this graduate program will be judged on the basis of their academic record, recommendations, personal and professional accomplishments and Graduate Management Admissions Test (GMAT) scores. Admittance to the program is contingent on a GMAT score of at least 490 and an overall grade point average of 2.80. The University will waive the GMAT requirement for Wheeling Jesuit students, with an undergraduate grade point average of 3.0 in accounting, applying for admission to the MSA program. 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

- MSA 500 . . . . . . . . . . .Organizational Behavior
- MSA 503 . . . . . . . . . . .The Ethical Environment of Business
- MSA 506 . . . . . . . . . . .Managerial Economics
- MSA 508 . . . . . . . . . . .Management of Financial Resources
- MSA 512 . . . . . . . . . . .Operations Management
- MSA 539 . . . . . . . . . . .Advanced Information Systems
- MSA 541 . . . . . . . . . . .Contemporary Accounting Theory
- MSA 553 . . . . . . . . . . .Controllership
- MSA 554 . . . . . . . . . . .Advanced Tax Accounting
- MSA 534 . . . . . . . . . . .Auditing and Professional Auditing Standards
- MSA 560 . . . . . . . . . . .The Accounting Profession and Its Environments

Elective – Choose one of the following:

- MSA 533 . . . . . . . . . . .The Legal Environment of Business
- MSA 536 . . . . . . . . . . .Financial Accounting, Reporting, and Analysis for Management
- MSA 537 . . . . . . . . . . .Management Planning and Control Systems
- MSA 540 . . . . . . . . . . .Federal Taxes and Management Decisions
- MSA 544 . . . . . . . . . . .Investment Analysis and Management
- MSA 546 . . . . . . . . . . .Cases in Managerial Finance

Transfer Credit

The MSA program amounts to 36 credits of coursework. For transfer students, a minimum of 24 of these hours 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 work meets with the approval of the Graduate Business Admissions and Petitions Committee and the chair of the department. One course in the program, The Accounting Profession and Its Environments, is not normally transferrable. Students holding an MBA or another similar masters degree from WJU or another institution must also, at a minimum, complete 24 additional hours in this program. Consequently, some substitutions may be necessary since such individuals may have completed more than four courses that match up with those in the graduate accountancy program.
Course Scheduling

To facilitate planning, the following course schedule will be followed:

**Summer Session I:**
- MSA 508  . . . . . . . . . . . Management of Financial Resources
- MBA 599  . . . . . . . . . . . MBA/MSA Elective

**Summer Session II:**
- MSA 512  . . . . . . . . . . . Operations Management
- MSA 534  . . . . . . . . . . . Auditing and Professional Auditing Standards

**Fall:**
- MSA 500  . . . . . . . . . . . Organization Behavior
- MSA 539  . . . . . . . . . . . Advanced Information Systems
- MSA 553  . . . . . . . . . . . Controllership
- MSA  . . . . . . . . . . . . . . . . . Elective

**Spring:**
- MSA 503  . . . . . . . . . . . The Ethical Environment of Business
- MSA 506  . . . . . . . . . . . Managerial Economics
- MSA 541  . . . . . . . . . . . Contemporary Accounting Theory
- MSA 560  . . . . . . . . . . . The Accounting Profession and Its Environments

**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 half-time load for graduate students (Fall and Spring). This applies as well to summer session I and II (inclusive). MSA students desiring to graduate in one calendar year will need to complete two courses (six credits) in each summer session and four courses (12 credits) during the fall and spring semesters.

**CPE for CPAs, CMAs and Others**

Not all accountants wish to complete an entire MBA or MSA degree program, although many 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. The Graduate Management Admissions Test is not a requirement in this case unless the student subsequently chooses to apply for admission to the MBA or MSA program as a degree-seeking student. 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 493 Survey of Computer Science for Management  
(waivable, see discussion above)  
An introduction to the computer as a tool for the decision-making and operations of modern business. Topics include hardware devices; operating systems and other systems software; database management systems; and electronic spreadsheets.

MBA 494 Analytical Methods for Business Decision Making I  
(waivable, see discussion above)  
An introduction to basic statistical concepts in business applications, including simple descriptive statistics; discrete and continuous probability distributions; sampling theory; hypothesis testing; analysis of variance; regression; and nonparametric statistics.

MBA 495 Analytical Methods for Business Decision Making II  
(waivable, see discussion above)  
This course provides a review of algebra 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 discussion above)  
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 discussion above)  
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 discussion above)  
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/MSA 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 501 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. Selected readings are utilized to present a conceptual framework of financial management and case analysis is employed to join theory and decision-making in real world situations.

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/MSA 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.

MBA 530 Management of Organizational and Human Resources
(Prerequisite: MBA 500)
This course is concerned with the management and development of human resources. Considers topics such as the determination of personnel needs; selection of employees; the designing of effective personnel policies; compensation; health and safety; Equal Employment Opportunity Programs; and labor relations.

MBA 531 Communications and Interpersonal Relations
(Prerequisite: MBA 500)
Successful communication is frequently a causal factor in organizational effectiveness. This case-oriented course examines the fragile nature of the communication process. Opportunities for students to learn and practice techniques for improving their communications skills are provided.

MBA/MSA 533 The Legal Environment of Business
The historical development, basis, and role of law in modern society, with special reference to the role and application of basic legal principles in modern industry. Law is studied as one of the dynamics of society and as a major determinant of managerial action.

MBA/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.

MBA/MSA 536 Financial Accounting, Reporting, and Analysis for Management
Aims at developing a thorough knowledge of the concepts, standards, and principles of accounting as they relate to and affect managerial decisions with respect to reporting to creditors, stockholders, governmental regulatory bodies, and others. Critically examines the issues and problems in financial reporting to the public by complex commercial and industrial corporations.

MBA/MSA 537 Management Planning and Control Systems
(Prerequisite: MBA 510)
This course is designed for students who have had a graduate course in management accounting and who wish to study management planning and control in greater depth. Topics discussed include: strategic and tactical planning; the control of discretionary costs; profit centers; investment centers; cost centers; revenue centers; transfer pricing; the programming process; budget formulation; performance reports and appraisal; the control of management projects; capital expenditure planning and control; the roles and functions of the corporate controller; behavioral management programs; etc.

MBA/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.

MBA/MSA 540 Federal Taxes and Management Decisions
(Prerequisite: Three hours of taxation at the undergraduate level or permission of the instructor)
The goal of this course is to enable students to recognize the important tax consequences that attach to many common business transactions. This course contains an introduction to tax concepts and tax research and discusses the tax treatment of corporations, partnerships, estates and trusts.

MBA/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.
MBA 547 Contemporary Economic Issues
The relationship of economic theory and the real world. An examination of current socioeconomic problems, issues, and alternative solutions. Topics include: unemployment, inflation, productivity, government regulations, national debt, health care, pollution, and the use of natural resources.

MBA 548 Labor-Management Relations
This course begins with a study of the history of the labor movement with careful consideration being given to the changing industrial and legal environment. Given this historical perspective, the course proceeds to analyze collective bargaining practices and procedures.

MBA 551 Strategic Management and Development in Technology and Innovation
As more business organizations engage in high technology as their principal focus, either in developing new technology or competing in a high technology industry, it is important to address their unique aspects. This course is intended to investigate some of the management issues related to a high technology business environment. Students will explore the topic through the use of a text and supplemental material. In addition, guest speakers will also be invited. Some of the major topics are: strategic management in high technology industries, management of research and development functions, technology transfer, and strategic marketing issues in high technology industries.

MBA 599 Ethical Practices of Leadership
This seminar course will emphasize a manager’s responsibility for shaping the direction, values, decision-making and actions of a complex organization within the framework of a complex, uncertain and changing business environment. The course will look at internal and cultural aspects of management decision-making. The method will be to think through difficult ethical decisions encountered in business life. Cases in the text and instructor-issued cases will be the primary vehicle for making decisions. A semester project will provide students an opportunity to apply leadership to situations that require social responsibility.

MBA 522 Business Through Literature
Imaginative literature reflects a variety of cultural, social, political, economic and philosophical perspectives toward business that have been found in American society. Students in this course will explore these viewpoints through reading and discussing novels, plays or excerpts of novels. Several guest speakers will be invited to class. In addition, films may be used as the basis for class discussion. Topics that will be discussed include: capitalism vs. socialism, liberty vs. equality, individualism vs. communitarianism, the role of the government, democracy, totalitarianism, unionism, the welfare state, crooked money, easy money, the problem of inherited wealth, materialism, puritanism, etc. Images of the businessman that appear in fictional works will also be covered. These include the businessman as: Scrooge-like miser, confidence man, robber baron, hero, superman, technocrat, organization man, small businessman, buffoon, rugged individualist, corporate capitalist, financial capitalist, etc.
MBA/MSA 553 Controllership  
(Prerequisite: MBA 510 or ACC 311 or its equivalent)  
Investigates and studies the controllership function within the contemporary organization. The controller is the chief accounting officer as well as the strategic information officer. Next to the president of the enterprise, the controller generally knows more about every aspect of the firm than any other individual in the firm. The course studies the different functions for which the controller has traditionally been responsible as well as the changing role of the controller as we move further into an age of information technology and convert manufacturing technologies into information processing technologies.

MBA/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.

MBA 555 Sports Marketing  
Sports Marketing is designed to provide students insight into the application of marketing techniques to sports. Areas of study include sports promotion, program development and sports program evaluation. The course will attempt to address these issues on a local and national level.

MBA/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.