APPROVED MBA ELECTIVE COURSES:

Note: These courses may not be offered every year.

Accounting Electives (ACCT) -

610 Fraud Examination, 3 credits
Study of the pervasiveness and causes of fraud in society; exploration of methods of fraud detection and prevention, and on the investigation of financial statement fraud. Prereq: ACCT 201 or approved equivalent.

611 Advanced Fraud Examination, 3 credits
Advanced application of fraud examination principles that encompass the investigation and prevention of fraudulent financial transactions. Coursework is focused on the analysis of fraudulent financial statements and fieldwork involving actual organizations. Prereq: ACCT 610.

615 Advanced Accounting, 3 credits
Study of advanced topics including consolidated statements, international operations, and derivative financial instruments. Prereq: ACCT 312 or approved equivalent.

618 Tax Accounting I, 3 credits
Study of the theory and principles related to the determination of taxable income and computation of federal income taxes for individuals. Students will prepare manual and computerized tax returns. Prereq: ACCT 201 or approved equivalent.

619 Tax Accounting II, 3 credits
Study of the theory and principles related to the determination of taxable income and computation of federal income taxes for partnerships, corporations, trusts and estates, and other specialized tax issues. Prereq: ACCT 618.

620 Accounting Information Systems, 3 credits
Study of conceptual and practical aspects of accounting information systems with a focus on business processes. Practical application includes use of software in a lab setting. Prereq: MIS 370 or approved equivalent, ACCT 312 or approved equivalent.

621 Auditing I, 3 credits
Study of audit principles and practices including evidence gathering, internal controls, sampling and testing, report writing, ethics and legal liabilities. Prereq: ACCT 312 or approved equivalent.

700. Accounting for Decision Making. 3 Credits
Acct 700 is a graduate course for students who do not have an undergraduate business degree. The course examines the basics of what accounting information is, how it is developed, how it is used, and what it means.

722 Auditing II, 3 credits
Advanced application of audit principles in organizational situations through case studies and the investigation of current issues in auditing. Prereq: ACCT 621.

730 Legal Aspects of Business, 3 credits
This course will study law related to business in the areas of agency, accountant legal liability, business organizations, contracts, debtor-creditor relationships, government regulations of business transactions, real property, sales, and the Uniform Commercial Code.
735 Applied Professional Research, 3 credits
This course will emphasize substantive accounting questions and issues that arise in practice. Professional research methods will be used to solve cases addressing these questions. Teamwork, communication skills, and analytical skills required of contemporary accounting practitioners will be developed. Prereq: ACCT 311, 312, and 320 or approved equivalents.

750 Accounting Theory, 3 credits
This course will examine the conceptual underpinnings of accounting, the development of those concepts, and accounting issues as related to contemporary financial reporting. Prereq: ACCT 311, 312, and 320 or approved equivalents.

755 Financial Statement Analysis, 3 credits
This course is the study of conceptual and practical aspects of the financial information in corporate annual reports. This course focuses on the interpretation and critical evaluation of financial information, rather than the mechanics of preparing financial reports. Prereq: ACCT 311, 312, and 320 or approved equivalents.

Business Electives (BUSN) -

674 Cooperatives, 3 credits
Theory, practice, and evaluation of cooperatives including principles, management, marketing, finance, taxes, legal issues, and adjusting to change. Prereq: ECON 201 or approved equivalent.

Communication Electives (COMM) -

783 Organizational Communication, 3 credits
Exploration of the theory of management communication practices in organizations. Emphasis on the formal structure of and interpersonal aspects of supervisor-subordinate relations.

Finance Electives (FIN) -

610 Investment Analysis and Management, 3 credits
Evaluation of various securities for investment (stocks, bonds), investment analysis (fundamental and technical), concepts of efficient markets, and market risk. Portfolio management and international investment aspects are briefly covered. Prereq: FIN 320 or approved equivalent.

620 Speculative Markets, 3 credits
Evaluation of options, futures, and other derivative securities used for hedging, speculation, and arbitrage. Related market structure, trading strategies, and risks are examined. Prereq: FIN 320 and any FIN 400-level course, or approved equivalent.

630 Management of Financial Institutions, 3 credits
Development, role, and functions of depository financial institutions. Emphasis on domestic and international regulation, structure, management, and operations of commercial banks. Prereq: FIN 320 or approved equivalent.

640 International Finance, 3 credits
Concerns international financial markets, exchange rates, currency futures, and options. Includes financial aspects of international corporations, such as management of corporate assets and liabilities, capital structure, cost of capital, capital budgeting, and international risks. Prereq: FIN 320 or equivalent.
650 Money and Capital Markets, 3 credits
Examination of saving-investment decisions, flow of funds, interest rate theories, risk structure, and function of financial markets. Security pricing and portfolio strategies in money, bond, tax exempt, and foreign exchange markets. Prereq: FIN 320 or approved equivalent.

FIN 670. Analysis of Fixed-Income Securities. 3 Credits
An introduction to the valuation of fixed-income securities and the management of fixed-income investments.

FIN 680. Applied Portfolio Management. 3 Credits
This course combines theory with practice and provides students with a unique educational opportunity to study portfolio management while managing the Student Managed Investment Fund (Bison Fund). Students will gain real-time, hands-on experience in financial security analysis and valuation, asset allocation and portfolio management as applied to an actual investment portfolio. Students will also learn how to present their analysis of an economic sector or a financial security. Students must be active members of the Bison Fund during the same academic year.

Industrial and Manufacturing Engineering Electives (IME) –

656 Program and Project Management, 3 Credits
Integrated approaches to managing engineering, technology and business projects, addressing the project management lifecycle including initiating, planning, executing, controlling and closing. Additional topics include program management, portfolio management, and applying principles in a business environment.

Management Electives (MGMT) –

640 International Management, 3 credits
Focused on management challenges associated with business activity across national boundaries. Development of management skills for global contexts. Prereq: MGMT 320 or 301, or approved equivalent.

650 Human Resource Management, 3 credits
Survey of human resource management, including job analysis, recruitment, selection, performance appraisal, compensation, training, and labor relations. The impact of environmental influences, such as legislation, court decisions, and unions, on human resource activities are addressed. Prereq: MGMT 320 or 301, or approved equivalent.

652 Compensation Management, 3 credits
Study of the human resource management function of compensation. Topics include job analysis, job evaluation, wage determination, pay-for-performance, and employee benefits. The impact of compensation on recruitment, satisfaction and performance is examined. Prereq: MGMT 320 or 301, or approved equivalent.

653 Understanding and Managing Diversity in Organizations, 3 credits
Use of case analysis and experiential learning to consider the theoretical perspectives and practical implications of different forms of diversity at three management levels: personal values and actions; group dynamics; institutional policies and practices. Prereq: MGMT 320 or 301, or approved equivalent.

654 Labor-Management Relations, 3 credits
Analysis of human resource management in the presence of labor unions. Topics include: labor history, labor law, organizing unions, contract negotiations and administration, contract dispute resolution, labor-management cooperation, and strikes. Prereq: MGMT 320 or 301, or approved equivalent.
671 Leading the Nonprofit Organization, 3 credits
This course covers theories, tools, and perspectives for leading and managing nonprofit organizations; exploration of similarities and differences between nonprofits and business firms; discussion of current and controversial issues in the nonprofit sector – all emphasizing practical applications for nonprofit leadership in managerial, staff, and volunteer roles.

Marketing Electives (MRKT) –

610 Consumer Behavior, 3 credits
Examination of dimensions of consumer buying theories. Aimed at understanding the buying behavior of customers. Prereq: MRKT 320 or 301, or approved equivalent.

620 Advertising and Integrated Marketing Communication, 3 credits
Examination of the use of advertising as part of the worldwide marketing function; prepares the student to analyze and plan integrated marketing communication campaigns. Prereq: MRKT 320 or 301, or approved equivalent.

634 Sales and Sales Force Management, 3 credits
Examination of different aspects of effective personal selling with focus on decision areas pertaining to sales force management. Prereq: MRKT 320 or 301, or approved equivalent.

640 International Marketing, 3 credits
Focused on identifying and satisfying global customer needs better than the competition, both domestic and international, and coordinating marketing activities within the context of the global environment. Prereq: MRKT 320 or 301, or approved equivalent.

650 Marketing Research, 3 credits
Study of research methods with focus on research design, data collection, and analysis techniques. Prereq: MRKT 320 or 301 and STAT 331, or approved equivalents.

670 Services Marketing, 3 credits
This course focuses on management and strategic issues as they relate to the marketing of service. Prereq: MRKT 320 or 301, or approved equivalent.

Transportation and Logistics Electives (TL) –

711 Logistics Systems, 3 credits
Foundation material critical to establishing effective supply chains in various decision making environments. Topics include inventory theory, forecasting, aggregate planning, and project management. Decision making techniques include linear programming, process flow analysis, and simulation.

TL 715 Enterprise Resource Planning, 3 Credits
This course introduces students to Enterprise Resource Planning (ERP) and its implementation. Topics covered from the perspective of ERP include: process integration, value chain management, international implementations, organizational change management, project management, and knowledge management.
723 Advanced Supply-Chain Planning Across the Enterprise, 3 Credits
Builds on theories and tools developed in TL 711. By understanding both current capabilities and evolving needs of an organization, the appropriate modifications to the organization’s supply chain can be identified. Prereq: TL 711

727 Organizational Change Management, 3 credits
Change management as the process of making either incremental improvements or radical changes to an organization for the purpose of enhancing both organizational and individual effectiveness. A multi-perspective systems viewpoint is employed, stressing pragmatic implications for leadership. Prereq: TL 711, 715, 719 or consent of instructor.

729 Adaptive Planning in Logistics, 3 credits
Presents a systems view with a focus on how remote sensing technology enables sense and respond logistics. Topics include organizational structure, strategic alliances, programmed decision making, supply chain dynamics, and the value of information transparency. Prereq: TL 711, 715, and 719 or consent of instructor.