

Graduate Courses

ACCOUNTING

ACCT 510 Income Tax II (3)

Study of tax aspects of operating a corporation, partnership, estate, trust, or limited-liability entity. Includes review of exempt organizations, international and multi-state tax topics, client service oriented settings, and development of tax planning and communication skills. Prereq: Admission to the M.Acc. program.

ACCT 511 Foundations of Accounting (3)

Review of basic financial and managerial accounting concepts from a user's perspective, including: how financial statements are prepared; the ability to interpret the information provided in financial statements; the ability to conduct a preliminary financial analysis of a firm; and budgeting and cost behavior. Prereq: None.

ACCT 514 Tax Research (3)

Review and development of skills needed to conduct professional tax research—fact gathering, issue identification, finding and assessing controlling tax authorities, developing and communicating recommendations in spoken and written form. Students use traditional and electronic materials; approach is case-oriented. Prereq: Admission to the M.Acc. program.

ACCT 515 Governmental and Not-for-Profit Accounting (3)

Introduction to governmental and nonprofit accounting and auditing, including accounting methods used at hospitals, universities, and other not-for-profit entities. Prereq: Admission to the M.Acc. program.

ACCT 519 Accounting for Decision-Making (3)

Survey of major issues involved in financial reporting and accounting for management decisions. Alternative accounting methods are identified, with emphasis on the managerial implications of choices among these methods. Prereq: ACCT 511.

ACCT 520 Auditing II (3)

Advanced look at the professional external auditing process, including an in-depth study of auditing standards and processes completed by each student. Prereq: Admission to the M.Acc. program.

ACCT 521 Fraud Examination (3)

Introduction to fraud examination. Course will focus on developing an understanding of how and why occupational fraud is committed; identifying how fraudulent conduct may be deterred; and determining how allegations of fraud should be investigated and resolved. Prereq: Admission to the M.Acc. program.

ACCT 525 Applied Professional Research (3)

Instruction in professional research methods, materials, and techniques to provide students with a working knowledge of research methodology utilized by practicing accountants in the fields of audit, financial, and taxation. Aims to develop the student's capacity for solving and defending his/her position with respect to particular accounting issues. Prereq: Admission to the M.Acc. program.

ACCT 540 Financial Accounting and Reporting III (3)

Focus on accounting for business combinations and consolidations. Includes standard setting, accounting for partnerships, and annual and interim reporting for public entities. Prereq: Admission to the M.Acc. program.

ACCT 550 Managerial Accounting Seminar (3)

In-depth discussion of major issues in providing accounting information for management decisions. The course relies heavily on case analysis, and develops in students the knowledge and analytical skills necessary for designing, implementing, and using planning and control systems. Topics include cost accumulation, budgeting, transfer pricing, activity-based costing, and behavioral considerations in accounting system design. Open to both M.B.A. and M.Acc. students. Prereq: ACCT 519 or admission to the M.Acc. program.

ACCT 555 Accounting Internship (3)

Academic credit may be awarded for students who complete accounting internships with local firms or businesses. Students should see the director of the accounting program for eligibility parameters. Prereq: Permission from the accounting area coordinator and admission to the M.Acc. program.

ACCT 560 Accounting Theory (3)

Study of advanced accounting theory in seminar format. Includes development of financial accounting principles and standards and extensive use of research and discussion. Prereq: Admission to the M.Acc. program.

ACCT 599 Contemporary Issues in Accountancy (1)

Discussion of current issues confronting the accounting profession. Includes presentations by practicing professional accountants and managers. Prereq: Admission to the M.Acc. program. Offered: Spring.

BUSINESS

BUSA 513 Foundations of Business Statistics (3)

Broad coverage of quantitative methods for managerial decision-making. Topics include descriptive and inferential statistics, forecasting, and process control. Computer applications are used throughout the course. Prereq: None.

BUSA 533 Management Information Systems (MIS) and Communications Technology (3)

Study of the design, development, and implementation of management information systems (IS). Includes issues related to managing the IS function and current developments in information technology that are impacting managerial decisions. Prereqs: Completion of four M.B.A. Foundation Courses.

BUSA 534 Planning and Design for Web-Based Business (3)

Includes steps for planning and implementing an e-commerce site. Students will learn how to create a custom business model; select hardware, software, and a hosting service to meet business needs; choose appropriate type of site by researching alternatives; choose correct vendors to match needs; and build an impressive website. Offered: Summer, on rotation.

BUSA 551 Operations Management (3)

Examines the planning, design, execution, and coordination of all activities that create goods or provide services. Addresses how upper level management can improve decision-making in both manufacturing and service sectors. Prereq: MNGT 516.

BUSA 552 Managing Corporate Integrity (3)

Explores fundamental principles and best practices for managing corporate ethics, compliance, and social responsibility in today's business environment. Topics and assignments cover both domestic and international business issues, emphasizing the challenges of making decisions in a climate of increasing demands for transparency and accountability. Through focused readings, simulated corporate scenarios, meetings with corporate executives, and class discussions, students will develop competencies in managing employee and corporate conduct. Offered: Spring.

ECONOMICS

ECON 512 Foundations of Economics (3)

Survey of the theorems, tools, and techniques of basic economic analysis. Provides an integrated framework of micro and macroeconomics, preparing the student for more advanced study in ECON 520. Prereq: None.

ECON 520 The Economics of Competitive Strategy (3)

Study of the methods used in making economic decisions in an uncertain world. Topics such as forecasting economic activity and decision making using game theory, are discussed. In addition, the course examines the effects of the global economic environment on business decisions. Prereq: ECON 512.

ECON 522 International Economics (3)

Graduate-level analysis of the theoretical principles underlying international trade, investment, and the international monetary system. Includes effects on domestic and foreign economics of commercial, monetary, and fiscal policies. Offered: Summer, on rotation.

ENTREPRENEURSHIP

ENTR 531 Entrepreneurship: Concepts and Consulting (3)

Study of critical concepts in new ventures and small businesses. Key topics will include management, marketing, and financial issues related to successfully starting a new business or operating a small or family business. Prereqs: ACCT 511, FINC 514, and MARK 515. Offered: Summer.

ENTR 543 Corporate Entrepreneurship and Innovation (3)

Graduate-level examination of the role of innovativeness in managerial processes, product design, and process design. The shrinking global environment is forcing a shift in emphasis from management of stability and control to leadership directed toward speed of product or service delivery, empowerment, flexibility, and continuous improvement. Any existing organization, whether a business, a church, a labor union, or a hospital is faced with the task of promoting and managing organizational innovation. Prereq: MNGT 516. Offered: Summer, on rotation.

ENTR 544 Social Entrepreneurship and Non-Profit Management (3)

Graduate-level examination of management topics unique to the particular objectives of nonprofit firms, including mission setting, governance, assessment, and fundraising. Using case studies and practitioner writings, the course develops an applied framework for analyzing key strategic issues for the nonprofit firm. Students integrate course content by developing a strategic plan for a new or existing nonprofit. Prereq: MNGT 516. Offered: Summer, on rotation.

ENTR 555 New Venture Business Planning (3)

Examination of entrepreneurs and their activities. Critical course objective is the development of an entrepreneurial perspective, helping students to understand and evaluate diverse entrepreneurial situations while providing practice responding to those situations. Secondary course objective includes preparation of a first-cut business plan for a new business. Prereqs: ACCT 511, FINC 514, MARK 515, and ENTR 531. Offered: Summer, on rotation.

FINANCE

FINC 514 Foundations of Finance (3)

Study of concepts and skills used in financial decision-making and analysis. Includes valuing assets, determining the cost of capital, calculating the most appropriate leverage and capital structure, understanding the dynamics of international finance, analyzing working capital needs, and forecasting funds flow. Prereqs: ACCT 511, BUSA 513, and ECON 512.

FINC 521 Managerial Finance (3)

Study of the strategies and tactics of acquiring and applying financial assets, measuring results, and matching requirements with funding sources. Includes coverage of international financial issues. Prereqs: ACCT 511, BUSA 513, ECON 512, and FINC 514.

FINC 523 Behavioral Finance (3)

Study of the various behavioral barriers to appropriate financial decisions and actions, how these behavioral patterns often conflict with the underlying assumptions of classical finance theory, and how these contradictions can be dealt with most appropriately. Prereq: BUSA 514, exemption, or permission of the instructor.

FINC 525 Bulldog Investment Fund (3)

Students are selected to participate in The Bulldog Fund, a student-managed investment portfolio. They analyze existing positions, research new investment ideas, present their proposals, and report results to Samford's Investment Committee. Prereq: Permission of the instructor. Offered: Fall and Spring.

FINC 530 Personal Financial Planning (3)

Provides students with a broad-based knowledge of the key elements of financial planning. Key topics include: budgeting, credit issues, taxation, investments, insurance, retirement planning, and estate planning. Course goals include both an understanding of current practice and the development of analytical abilities that should prove useful as options change due to new products, new technologies, and changes in the law. Prereq: BUSA 514 or exemption, or permission of the instructor. Offered: Fall, Spring, and Summer.

MANAGEMENT

MNGT 516 Foundations of Management (3)

Survey of management and operations management designed to meet the needs of students who have never taken a course in these subjects or those who may desire a refresher course to prepare for the management and operations courses in the M.B.A. core curriculum. Prereq: None.

MNGT 532 International Management (3)

Graduate-level case-based course highlighting management issues encountered by companies when they conduct business overseas. Offered: Summer, on rotation.

MNGT 535 Human Resources and Organization Management (3)

Examines the strategic, planning, and organizational issues associated with managing people in different and complex organizations. Upon completion, students will be able to understand the challenges of managing the staffing process within businesses. Prereq: MNGT 516.

MNGT 561 Strategic Management (3)

Study of strategic management and policy-making processes that provide direction, unity, and consistency to overall organizational action. Integrates learning experiences from required courses in the curriculum by concentrating on decisions made at the senior management level. To be taken in final semester prior to graduation.

MARKETING

MARK 515 Foundations of Marketing (3)

Survey of general marketing management topics designed to meet the needs of students who have never taken a course in marketing or those who may desire a refresher course to prepare for the marketing courses in the M.B.A. core curriculum. Prereq: None.

MARK 541 Marketing Strategy (3)

Review of the planning and execution of marketing strategies designed to facilitate the exchange of goods and services in a global environment in seminar format. Through case study, lecture, and team-based projects, students examine marketing management issues that arise due to cultural, economic, political, legal, financial, and technological differences among nations. Prereq: MARK 515.

MARK 542 International Marketing (3)

Provides a global approach to the study of current marketing management issues faced by both goods and service-producing industries. The course focuses on understanding myriad economic, social, and cultural differences among countries today. It addresses the economic and political implications of international trade, foreign investment, and ethical issues faced by companies operating globally. Offered: Summer.

ADDITIONAL M.B.A. ELECTIVES

Electives designed for advanced study in a topic area. Specific prerequisites will appear on the schedule.

ACCT 594 Topics in Accounting (3)

BUSA 590 Topics in International Business/Field Study (3)

BUSA 594 Topics in Finance (3)

BUSA 595 Topics in Information Systems (3)

BUSA 597 Topics in Business Planning and Entrepreneurship (3)

BUSA 599 Topics in Business Law Regulation (3)

ECON 593 Topics in Economics (3)

MNGT 591 Topics in Organizational Behavior (3)

MNGT 596 Topics in Human Resources (3)

MNGT 598 Topics in Organizational Leadership (3)

MARK 592 Topics in Marketing (3)