

# BUSINESS ADMINISTRATION

## Graduate Study in Business

The School of Business offers two graduate degrees: The master of business administration (M.B.A.) in entertainment and media management, and master of science (M.S.) in accounting. The master of business administration (M.B.A.) in entertainment and media management requires 36 credits of graduate study. The master of science (M.S.) in accounting requires 30 credits of graduate study.

## M.S. in Accounting

Ithaca's master of science in accounting program prepares graduates to provide auditing, consulting, and income tax services for individuals, corporations, and not-for-profit organizations. Core courses provide advanced training in the theory and application of financial accounting and reporting, taxation, auditing, and contemporary accounting practices. Accounting and graduate business electives allow students to tailor a program geared toward a focus in taxation or assurance, or to satisfy individual interests and career goals.

The M.S. in accounting program is registered with the New York State Education Department, enabling graduates to meet the educational requirements necessary to be licensed as a certified public accountant (CPA) in New York State. The program also addresses the 150-hour requirements in 43 other states, Washington, D.C., Guam, and Puerto Rico (see individual state requirements for any variations).

The M.S. in accounting is tailored primarily to students with undergraduate accounting degrees but is open to any candidate who meets entry requirements. Consult the program director regarding eligibility.

## MBA in Entertainment and Media Management

Ithaca's MBA program focuses on the business aspects of the entertainment and media industries as they relate to the music, film, and television sectors. Early in the program, the curriculum is designed to provide students with foundational knowledge in the areas of negotiations, accounting, entrepreneurship, and global aspects of the industry. In the second semester, students develop a more advanced understanding of the role that analytics, finance, and law play in the entertainment industry.

The hallmark of the program is the immersive, experiential learning component. This aspect of the program requires students to run a multifaceted production company, South Hill Entertainment, which allows them to practice the theories and concepts learned in the curriculum. In the required practicum courses, students gain direct experience with the full spectrum of operational decisions involved in running media and entertainment businesses and producing creative content. Students will sign, develop, and distribute releases of video, audio and musical works, as well as develop a live event. In this way, the program prepares students to meet current industry needs as well as to be able to adapt to, and lead in, an ever-changing industry.

## Admission

To be eligible for admission to the graduate programs in business, the candidate must have earned a baccalaureate degree from an accredited institution. Overall grade point average at the undergraduate level,

GMAT (or GRE) score, academic and/or professional experiences, and recommendations are among the criteria considered. Previous work experience is not required; however, previous work experience in the entertainment or media industries is a plus for the MBA admission.

For application information and admission criteria, see the program websites. (<https://www.ithaca.edu/academics/school-business/graduate-programs/>)

## Preparatory Undergraduate Business Coursework

Applicants to the Ithaca College School of Business graduate programs may be required to complete additional undergraduate business and/or accounting coursework depending on their undergraduate degree and prior coursework.

### Preparatory Undergraduate Coursework for MS in Accounting:

- Applicants with bachelor's degree in accounting do not need any additional accounting preparatory coursework.
- Applicants with bachelor's degree in business, but not accounting, must complete Intermediate Accounting (I and II), Cost Accounting, Auditing, and Commercial Law.
- Applicants with bachelor's degree in a non-business field must complete at least 60 credits in liberal arts coursework plus Finance, Management, Intermediate Accounting (I and II), Cost Accounting, Auditing, and Commercial Law. Please refer to Ithaca College's School of Business website for more information.

### Preparatory undergraduate Business Coursework for MBA applicants:

- Applicants with bachelor's degree in business or accounting, or who have completed the Ithaca College pre-MBA minor do not need any additional preparatory course work.
- Applicants with bachelor's degree in a non-business field who have not completed business functional area coursework may be allowed to complete approved course equivalencies, such as Ivy Software-Graduate products. Please refer to Ithaca College's School of Business website for more detail information.
- Microsoft Office Excel Basic Certification is required before enrollment.

## Financial Aid

### Merit Scholarships

All complete applications for admission to the M.S. in Accounting program are automatically given full consideration for merit scholarships. Merit scholarships are awarded after a thorough review of the information provided in the candidate's admissions application; no separate scholarship application is required. In most cases, scholarship recipients will be notified of their awards by April 30.

### Endowed Scholarships

Applicants who wish to be considered for endowed scholarships must complete a separate scholarship application. For scholarship criteria and to download the applications for endowed scholarships, go to <http://www.ithaca.edu/gps/gradprograms/programsites/mba/scholarships/>. The graduate programs in business offer very limited graduate assistantships.

## Extramural Study

Non-matriculated students (including undergraduate students who meet specific criteria) may take up to 6 credits in the M.B.A. or M.S. Accounting program on an extramural basis.

## Majors

- Entertainment and Media Management (M.B.A.) (<https://catalog.ithaca.edu/graduate/business-administration/entertainment-media-mba/>)
- Accounting (M.S.) (<https://catalog.ithaca.edu/graduate/business-administration/accounting-ms/>)

### **BGRD 50200 Taxation for Managers (NLA)**

Study of income tax provisions relating to individuals, corporations, partnerships, exempt entities, gifts, and estates, including sophisticated tax provisions such as corporate liquidations, international transactions, and tax planning for managers. Students will solve complex tax problems through the use of a tax service and obtain practical experience in locating applicable code sections, regulations, IRS rulings, and court decisions. Prerequisite: ACCT 49300.

3 Credits

### **BGRD 50300 Governmental and Nonprofit Accounting (NLA)**

This course examines the accounting principles and practices of governmental and nonprofit organizations. Topics include: regulatory bodies and standards, the conceptual framework for financial reporting, fund accounting, preparation of financial statements, audit issues related to governmental and nonprofit organizations, and tax compliance issues for nonprofits. (Y)

3 Credits

### **BGRD 50400 Advanced Financial Reporting (NLA)**

Detailed study of special topics in financial reporting, including business combinations, partnerships, branches, foreign currency transactions, and government and not-for-profit accounting. Other topics will vary to reflect recent professional pronouncements and emerging financial reporting issues. Prerequisites: ACCT 34600; graduate standing; (open to seniors by permission of the MBA Program Director). Required for M.S. in Accounting. (Y)

3 Credits

### **BGRD 50500 Accounting Practicum**

Supervised work experience in audit, tax, and accounting in a C.P.A. firm, at various tax preparation sites, or in an organization where responsibilities include nonroutine projects requiring analysis and decision making. Professional skills are emphasized. Open to seniors by permission of the MBA Program Director.

3 Credits

### **BGRD 51500 Marketing Research**

Introduction to the design and application of research methodology and the most common and practical problems associated with marketing research. Emphasis is on survey methods focusing on questionnaire construction, data collection, and analysis. Graduate students are required to complete an extra course requirement. Prerequisite: Graduate standing.

3 Credits

### **BGRD 54400 Employment Law**

A survey of employment law, including employment discrimination, equal pay, workers' compensation, occupational safety and health, and relevant judicial decisions. Graduate students are required to complete an extra course requirement. Prerequisite: Graduate standing.

3 Credits

### **BGRD 57900 The Business of Entertainment (NLA)**

Cover the fundamental aspects and operations of the entertainment and media industries. Address the production process, project financing, and strategies to maximize existing properties, production company management, intellectual property, regulatory structure of copyrights in the global market, industry ethics, and more. Host industry speakers to provide context and practical information about how management theory is applied in practice. (F,Y)

2 Credits

### **BGRD 58000 Export/Import Operations (NLA)**

Overview of the major considerations involved in the export-import process. Exploration of documentation, transportation, marketing, and finance of export-import operations. Discussion of legal aspects and legislative constraints confronting exporters and importers, along with governmental support programs, where available. Concentrations on the relevant issues in exporting from and importing into the United States; parallel examples from other countries are given where information is available. Graduate students must complete additional course requirement(s). (IRR)

3 Credits

### **BGRD 59000 Seminar in International Business**

A capstone course in international business that analyzes a number of cases using knowledge and skills from previous courses in international business or those with global/comparative content. The main objective is to develop a clear understanding of problems and practices of decision making in international business operations. Graduate students are required to complete an extra course requirement. Prerequisite: Graduate standing.

3 Credits

### **BGRD 59700-59705 Selected Topics in Business**

Topics of current interest to faculty and students. Experimental courses are offered under this number and title. May be repeated for credit for different selected topics. Graduate students are required to complete an extra course requirement. Offered on demand only. Prerequisite: Graduate standing.

1-3 Credits

### **BGRD 59714 ST: Managerial Negotiations**

Topics of current interest to faculty and students. Experimental courses are offered under this number and title. May be repeated for credit for different selected topics. Graduate students are required to complete an extra course requirement. Offered on demand only. Prerequisite: Graduate standing.

1-3 Credits

### **BGRD 59900 Independent Study in Graduate Business**

Intensive study under the supervision of a faculty adviser. Designed to allow graduate students to study wholly new subject matter or to greatly expand the subject matter of a regularly scheduled course. Requires a written proposal and approval of the M.B.A. program director. Independent studies are not allowed during summer session I except under special circumstances as determined by the M.B.A. program director or dean. Prerequisite: Graduate standing.

1-3 Credits

**BGRD 60200 Advanced Auditing & Research (NLA)**

Case and research-oriented study of topics in auditing. Through a series of cases and related research, students will engage in the practice of auditing using real-world situations as the foundation for technical and theoretical discussions of issues facing the modern auditor. Cases will be chosen to reflect current and emerging topics in the practice of public accounting, financial auditing, fraud investigation, and forensic accounting. Auditing communications tools will also be emphasized. Prerequisite: ACCT 40600. (Y)

3 Credits

**BGRD 60500 Accounting Practicum**

Supervised work experience in audit, tax, and accounting in a C.P.A. firm, at various tax preparation sites, or in an organization where responsibilities include nonroutine projects requiring analysis and decision making. Professional skills are emphasized. Prerequisite: Graduate standing.

3 Credits

**BGRD 60600 Accounting for Executive Decisions**

This course focuses on the use of accounting information for executive planning and control decisions in a global, competitive environment, and emphasizes the application of management accounting concepts and analytical skills to solve technical and behavioral problems. Topics include budgeting, long-term planning, relevant costs for decision making, opportunity cost concepts, divisional control, performance evaluation, and social and ethical impacts of decisions. Prerequisites: Graduate standing.

3 Credits

**BGRD 60700 Forensic Accounting (NLA)**

This course examines the rapidly evolving and increasingly relevant discipline of forensic accounting and covers the principles and methodology of forensic accounting, fraud detection, and deterrence. Topics include: identifying fraudulent financial statements, skimming, cash larceny, check tampering, billing schemes, payroll and expense reimbursement irregularities, non-cash misappropriations, corruption, and interviewing witnesses. Upon completion of the course, students will have an improved understanding of the motives and techniques used to perpetrate fraudulent activity and the controls available to mitigate this behavior. (Y)

1.5 Credits

**BGRD 60800 Contemporary Issues in Accounting (NLA)**

The capstone course for the M.S. in Accounting program. Integrates previous accounting coursework while examining advanced topics of current relevance in the profession to enhance students' preparedness for certification and career success. Teamwork is an important component of the course. Prerequisites: Graduate standing, BGRD 50400. (S)

3 Credits

**BGRD 60900 Entrepreneurship for the Entertainment Industry (NLA)**

Cover the theoretical frameworks and practical approaches to entrepreneurship. Focus on the different stages of the entrepreneurial process, including business model generation and initial testing of ideas for new ventures, and enables students to examine these within the context of the media and entertainment industry. (S,Y)

2 Credits

**BGRD 61000 Managing in a Global Economy**

Examination from a global strategic perspective of the management of companies with operations in multiple countries. Lectures, discussions, and analyses of cases are used to study the external environmental influences (economic, political, cultural, etc.) on company strategies; internationalization processes of firms; sources of competitive advantage for companies and countries; advantages and disadvantages of "multi-domestic" versus global strategies; links between strategy and structure in international operations; mode of entry decisions; and management of business functions such as marketing, financing, and human resources from an international perspective. Prerequisite: graduate standing. (Y)

3 Credits

**BGRD 61100 Practicum I: Production Concept Planning in Audio, Video & Live Events (NLA)**

Students develop creative concepts for entertainment projects in audio, video, and live events, collaborating with partners such as the Ithaca College School of Music, Theater, and Dance; Ithaca College Park Productions; The State Theater; and DSP Productions. Apply their vision of project to identify target audiences, evaluate the feasibility of the scope, and create "elevator pitches" for funding. As student managers of South Hill Entertainment, a multifaceted audio and video production company owned by Ithaca College, the cohort evaluates and makes recommendations on which proposals should be "greenlighted" for future semester production. (F)

4 Credits

**BGRD 61200 Practicum II, Management & Practice (NLA)**

Continued management South Hill Entertainment, a multifaceted audio and video production company owned by Ithaca College. Student teams do pre-production planning for spring semester productions. Plans include team management and operations structure, team communications, project management, artist relations, budgets, vendor selection, partner agreements, marketing, and distribution. Students attend industry conferences and networking events to enhance professional development. (W,Y)

2 Credits

**BGRD 61300 Practicum III, Production & Market Release (NLA)**

Continued management of South Hill Entertainment, a multifaceted audio and video production company owned by Ithaca College. Projects go live this semester; student teams collaborate with external partners to produce, market, and distribute music, audio, and video projects. Students manage external sub-contract vendors, artists relations, budgets, production schedules, event schedules, marketing, and distribution plans. Student teams establish and analyze performance metrics. (S)

2 Credits

**BGRD 61500 Business Analytics**

An application-based course that emphasizes linear programming, model development, and the proper use of analytical decision-making methods in the business environment. Topics include transportation and transshipment models, nonlinear and linear optimization, project scheduling, simulation, and forecasting. (Y)

3 Credits

**BGRD 61600 Negotiations for Entertainment & Media Industries (NLA)**

Studies the art and science of securing agreements between two or more interdependent parties. Understanding the behavior and relationships of individuals, groups, and organizations in the context of cooperative and competitive situations. Building a negotiation skill set that can be used in a broad array of organizational situations and personal life. Experiential application of negotiation skills and analytic frameworks to create optimal solutions to problems. (S,Y)

2 Credits

**BGRD 61700 Business Analytics (NLA)**

Develop technology and quantitative skills, knowledge, and the proper use of analytical decision-making methods in the entertainment business environment. Topics include managing big data, descriptive analytics, predictive analytics, and prescriptive analytics. (F,Y)

4 Credits

**BGRD 61800 Organizational Structure, Processes, & Leadership (NLA)**

Investigates the impact of individuals, groups, and organizational structure on people's behavior for the purpose of improving firm effectiveness. Uses both a theoretical and a practical approach to, a) set the foundation for individual leadership development, and b), provide insight into the complexities and paradoxes of leadership in organizations. (S,Y)

2 Credits

**BGRD 62100 Global Dimensions of the Entertainment and Media Industries (NLA)**

Provides framework for understanding the entertainment industry at a global level. Examines the socio-cultural, political, legal, technological, and economic factors that affect this industry in various countries, along with the competitive dynamics that shape firms' strategies, both domestic and international. (F,Y)

2 Credits

**BGRD 62200 Finance & Economics in the Entertainment Industry (NLA)**

Focuses on economic issues and financial decision-making tools with an emphasis on the entertainment industry. Broadly introduces the macro- and microeconomics topics such as national income accounts, interest rates, international trade, industry structures, business cycles, federal reserve system, fiscal and monetary policies, social and private goods, principle of supply and demand, price determination, utility maximization, elasticity, and distribution of income. Continues with financial decision-making tools, time value of money, asset valuation, sources of long and short-term financing, capital budgeting evaluation techniques, forecasting cash flows, and mergers. (S,Y)

4 Credits

**BGRD 62500 Accounting for the Entertainment Industry (NLA)**

Use accounting information for planning and control decisions in a global, competitive environment, and emphasizes the application of accounting concepts and analytical skills. Where appropriate, incorporate financial statement analysis or ratio analysis to facilitate a deeper understanding of the material. Designed for students who have minimal previous training or experience in accounting. (F)

2 Credits

**BGRD 62600 Legal Environment of the Entertainment & Media Industries (NLA)**

Introduces the multitude of legal considerations specific to the entertainment and media industries. #Assess and discuss a diverse set of case studies that address copyright law, trademark law, industry contracts, publicity rights, compensation, and project finance. #Special emphasis is placed on copyright and trademark law in the digital age. (S,Y)

2 Credits

**BGRD 63200 Corporate Financial Management**

Valuation techniques and capital budgeting; risk analysis and capital market theories; capital structure policies; advantages and limits of leverage; nature and scope of long-term financing; financial planning and short-term financing techniques; mergers and acquisitions; financial distress; and international corporate finance. Lectures and analyses of cases are employed to discuss theories and test their applications.

3 Credits

**BGRD 63400 Marketing in a Digital World I (NLA)**

Explores marketing of entertainment content, specifically from the perspective of how product and distribution decisions work in a digital world. Reviews major elements of developing a marketing plan, including strategy and environmental scanning, buyer behavior, market segmentation and targeting, and the marketing mix. Each is applied to the creation, delivery, and consumption of content with numerous substantive applications to current practice in audio and video entertainment. (F,Y)

2 Credits

**BGRD 63500 Marketing in a Digital World II (NLA)**

Explores marketing of entertainment content, specifically from the perspective of how product and distribution decisions work in a digital world. Reviews major elements of developing a marketing plan, including strategy and environmental scanning, buyer behavior, market segmentation and targeting, and the marketing mix. Each is applied to the creation, delivery, and consumption of content with numerous substantive applications to current practice in audio and video entertainment. (S,Y)

2 Credits

**BGRD 64000 Marketing Management**

Fundamental marketing topics, including marketing research, product design, distribution, pricing, and promotion of goods and services. Ethical considerations and issues in multinational marketing are emphasized. The marketing environment is also covered as it affects decision making. The course combines theory with applications through required readings, analyses of cases, and research projects.

3 Credits

**BGRD 64100 Marketing: Electronic Commerce**

Addresses the growth of the Internet, its emerging role as a marketing medium, and, in light of marketing-mix variables, its advantages and disadvantages relative to traditional marketing practices. Several industries where the web shows the greatest potential for growth are studied in detail: news, entertainment, travel, tourism, and financial services. Students learn how to create web pages, how to design online survey forms, and how to analyze survey responses using statistical software. Most of the information needed for this course is available directly from the Internet. Prerequisite: graduate standing.

3 Credits

**BGRD 64200 Capstone in Entertainment and Media Industries (NLA)**

Project-based course to hone the business development, entrepreneurial, negotiation, accounting, finance, and management skills acquired over the course of the MBA EM program. Focuses on the business and managerial aspects rather than creative, content production, or operational side. (U)

2 Credits

**BGRD 65000 Organizational Structure and Processes**

An examination of the organizational structure, processes, leadership, and behaviors involved in the operation of the business enterprise and the management of change. Examines the human factors impacting leadership and teamwork, including interpersonal effectiveness, group processes, conflict, personal values, diversity, and ethical issues.

Prerequisite: Graduate standing.

3 Credits

**BGRD 65100 Professional and Organizational Development (NLA)**

This course familiarizes M.B.A. students with critical aspects of professional and organizational development through pertinent literature and application of best practices. The first half of the course focuses on career and personal development. Students will explore professional development strategies and how career success is perceived and obtained. The second half of the course focuses on developing the key skills needed to be organizational problem solvers and agents of change. Students will analyze organizational problems and responses. Topics include identifying, diagnosing, and analyzing problems; planning responses; mobilizing resources; decision making; facilitating change; and evaluating potential risks, consequences, and outcomes.

Prerequisite: Graduate standing. (IRR).

3 Credits

**BGRD 65200 Federal Tax Research (NLA)**

This course covers tax research and methodology. It examines the primary sources of income tax law; the Internal Revenue code and administrative and judicial interpretations. The research process will be analyzed, including procedures involved in accessing tax law in written and electronic form, and determining the weight of authority from various sources. Practical written and computerized assignments will be completed using research tools to locate, understand and interpret primary source materials. The course will also explore the skills required to communicate the tax results. Prerequisites: ACCT 49300; graduate standing. (F)

3 Credits

**BGRD 65300 Taxation of Property Transactions (NLA)**

This course covers the income tax treatment of gains and losses resulting from disposition of various kinds of property by different taxpayers. It considers the mechanics of computing gain and loss, the definition of a capital asset, determination of basis and holding periods, recognition and nonrecognition of gain or loss, and tax consequences of dispositions of special kinds of property. Prerequisites: ACCT 49300; graduate standing. (S)

3 Credits

**BGRD 65400 Taxation of Partnerships and Partners (NLA)**

This course involves an introduction to and general overview of the provisions of Subchapter K. This course begins with definitional aspects of partnerships and distinguishes other taxable entities and tax consequences incident to formation of a partnership. Also covered are operational aspects, including selection of a taxable year, determination of the partners' distributive share and allocations, and consequences of termination of the partnership. Transactions between controlled partnerships and between a partner and the partnership, including guaranteed payments, are discussed. The tax consequences to both the seller and buyer of partnership interests are examined. Partner's tax basis and distributions of partnership property (both operating and liquidating distributions) are examined in detail throughout the course. Prerequisites: ACCT 49300; graduate standing. (S)

3 Credits

**BGRD 65500 Tax Ethics, Practice and Procedure (NLA)**

This course covers federal taxation practice and procedure including the entire scope of practice before the Internal Revenue Service (IRS). Topics covered include: organization of the IRS, examination of returns, evidentiary privileges, penalties, and interest, methods of proof, criminal tax procedure, private rulings and determination letters, and claims for refunds, and ethics. (Y)

3 Credits

**BGRD 65600 Fraud Law (NLA)**

Legal aspects of fraud examination is preparation for managers and accountants to recognize and understand major legal issues they will confront in business as they are related to fraud and fraud detection. Aspects of law are introduced through comprehensive readings and the application of law to hypothetical problems in the area of fraud. (Y)

1.5 Credits

**BGRD 66000 Sustainable Practices in Operations and Technology**

An integrated view of the operations management in organizations from a senior management application perspective. Covers topics such as sustainable development, lean operations, business modeling, theory of constraints, life cycle design, six sigma, and advanced technologies. Focuses on the application of these concepts to problem-solving and case analyses. Prerequisites: Graduate standing; BGRD 61500. (Y)

3 Credits

**BGRD 67000 Commercial Law**

Introduction to the concepts, rules, and principles that form the foundation of Uniform Commercial Code law. Students become aware of potentially serious legal situations; learn legal language to discuss such situations; learn how and when to contact an attorney; and learn specific rules and regulations of laws governing negotiable instruments, secured transactions, bulk transfers, bankruptcy, principle agency (employment law), warranties, product liability, contracts, and business formation. Prerequisite: Graduate standing.

3 Credits

**BGRD 67100 Law for Managers**

Preparation for managers to recognize and understand major legal issues they will confront in business. Aspects of law are introduced through comprehensive reading and discussion. Applied aspects include learning negotiation, mediation, and arbitration techniques; learning how to hire and work with legal counsel; and preventive law approaches to discrimination, criminal, and corporate issues. Prerequisite: Graduate standing.

3 Credits

**BGRD 68000 Strategic Planning and Business Policy (NLA)**

An examination of how organizations gain and sustain competitive advantage in a global environment, and how business policies and corporate strategies are successfully planned, implemented, and executed. The course emphasizes integration of functional areas of business through case analysis and the development of skills for thinking strategically about organizations from a general management perspective. Prerequisites: BGRD 60600; BGRD 63200; BGRD 64000; BGRD 65000; and BGRD 66000. (U,IRR)

3 Credits

**BGRD 69700-69708 Selected Topics in Graduate Business**

Special courses may be offered that include topics of interest to faculty and students. This arrangement permits offerings to be responsive to evolving faculty and student interests. This course may be repeated for different selected topics (for a total of no more than of selected topics courses). Prerequisite: Graduate standing.

3 Credits

**BGRD 69800 Internship in Graduate Business**

Supervised, off-campus work experience in a sponsoring organization. Provides advanced, hands-on managerial experience through direct and meaningful participation in management-level projects and/or consultative assignments that are significant in scope and at a level of responsibility appropriate for graduate degree credit. Prerequisites: Successful completion of in graduate business and permission of the M.B.A. program director. (FS)

1-3 Credits