

# BUSINESS-ADMINISTRATION

## Graduate Study in Business

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

Full-time students can complete the degree requirements within a one-year period by completing five courses in both the spring and fall semesters, and, for the M.B.A. programs, two courses in the summer. Part-time students have up to six years to complete the degree requirements.

Most graduate business courses meet after 4:00 p.m., Monday through Thursday, during the spring and fall semesters. Summer session course schedules may vary.

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, and academic and/or professional recommendations are among the criteria considered. Previous work experience is not required.

## Required Application Materials

A "complete" application consists of the following items (applications are not reviewed until they are complete):

- Online application form and essay
- Two letters of recommendation
- Official transcripts from all postsecondary schools attended
- GMAT (or GRE) scores<sup>1</sup>

Admission Criteria for MBA:

A. Full admission will be granted if one of the following conditions is met;

- Undergraduate degree from accredited institutions with overall GPA of 3.3/4.0 and higher
- GMAT (or GRE equivalent) of 500 or above
- Graduate degree from accredited institution
- The composite index score of 1,100 or higher calculated based on the following formula;  
Composite index score = 200 (GPA) + GMAT (or equivalent GMAT score in the case of GRE)

B. Conditional admission may be granted on case by case basis.

Admission criteria for MS Accounting:

A. Automatic full admission will be granted if either of the following conditions is met;

- Undergraduate GPA of 3.2 in accounting courses, and overall undergraduate GPA of 3.0/4.0 (a GPA of 3.0/4.0 for the last 60 hours would be considered equivalent)
- The composite index score of 1,100 or higher calculated based on the following formula;

Composite index score = 200 (GPA) + GMAT (or equivalent GMAT score in the case of GRE)

B. If either of the above conditions is not met, full or conditional admission may be granted on case by case basis. Special consideration will be given to applicants that:

- Have an offer from a "Big Four" or other national accounting firms
- Have very strong recommendations from Ithaca College faculty from their upper level undergraduate accounting courses.

<sup>1</sup> Applicants who anticipate graduating with 1) a bachelor's degree in business or accounting from an AACSB accredited business school or a Pre-MBA minor from Ithaca College and 2) who possess an overall cumulative GPA of 3.3 or higher at the start of their final semester, are not required to submit a GMAT score. All other applicants must submit official GMAT scores by the application deadline. Information about the GMAT can be obtained at [www.mba.com](http://www.mba.com) (<http://www.mba.com>).

## Preparatory Undergraduate Business Coursework

Applicants with a bachelor's degree in a non-business field must complete additional undergraduate business coursework equivalent to Ithaca College's pre-M.B.A. minor (courses required for the pre-M.B.A. minor are listed in the *Ithaca College Undergraduate Catalog*). Preparatory courses may be completed at other accredited institutions; however, all upper-level business courses (300- and 400-level) must be from a four-year, business school.

Ithaca College undergraduate students currently pursuing non-business degrees are encouraged to obtain the preparatory business coursework by completing the pre-M.B.A. minor prior to graduation.

## Extramural Study

Nonmatriculated students may take up to 6 credits in the M.B.A. or M.S. Accounting program on an extramural basis.

## M.B.A. and M.S. Financial Aid Merit Scholarships

All complete applications for admission to the M.B.A. or M.S. 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 do not currently offer graduate assistantships.

## Majors

- Business Administration (M.B.A.) (<https://catalog.ithaca.edu/graduate/business-administration/business-administration-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. (F)

3 Credits

**BGRD 50400 Advanced Financial Reporting**

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.B.A. in professional accountancy.

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 50900 Pre-MBA Module: Marketing**

An introduction to how products pass through the latter parts of the value chain. The course covers basic concepts related to the creation and delivery of products, both tangible and intangible. Topics include environmental analysis; customer behavior; market segmentation; targeting; positioning; and the marketing mix (product, price, distribution, and integrated marketing communications). Prerequisite: Undergraduate degree.

2 Credits

**BGRD 51000 Pre-MBA Module: Operations Mgmt**

An introduction to how products pass through the first part of the value chain, from sourcing to goods production or service execution. The course covers basic concepts related to the creation and delivery of products, both tangible and intangible. Topics include strategy; supply chain management; goods production and service delivery; quality control; inventory, forecasting, and planning; and information technology applications. Prerequisite: Undergraduate degree.

2 Credits

**BGRD 51100 Pre-MBA Management Module**

Introduction to the characteristics and processes of individuals, groups, and organizations that affect behavior within an organization. Attention is also given to the roles, functions, and principles of management and leadership relevant to the needs of managers. Prerequisite: graduate standing. (Y)

2 Credits

**BGRD 51200 Pre-MBA Accounting Module**

An introduction to the measurement and reporting concepts underlying the accounting system for communicating information to an organization's internal and external decision makers. The course examines the use of accounting information in both investment and management decision making. Topics include preparation of financial statements; the role of ethics in accounting decision; valuation and reporting issues; cost volume profit analysis; planning, product costing, and special reports for managerial use.

4 Credits

**BGRD 51400 Pre-MBA Finance Module**

An introduction to the financial theories, principles, and analytical approaches used by managers in corporate financial decision making. Topics include the use of financial statements for analysis of liquidity, asset, debt, and profitability management; financial forecasting; concepts of risk, return, and valuation of stocks and bonds of publicly traded companies; appropriate mix of debt and equity in a firm's capital structure; capital budgeting criteria and evaluation of investment projects; dividend policies; international corporate finance; and mergers and acquisitions issues.

4 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 51600 Pre-MBA Law Module**

An introduction to the American legal system and the legal environment as it pertains to managers. Topics include the judicial process, constitutional law, issues of discrimination and diversity, criminal law, intentional torts, negligence, product liability, contract law, and selected current topics in law. Prerequisite: graduate standing.

2 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 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**

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. Required for M.B.A. in professional accountancy.  
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. (F)  
3 Credits

**BGRD 60800 Contemporary Issues in Accounting**

The capstone course for the M.B.A. in professional accountancy 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 and Co-requisite BGRD 60200. (S)  
3 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 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 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 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 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)

3 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. (F,S)

1-3 Credits