

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.

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.

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, if required¹

Admission Criteria for MBA in Entertainment and Media Management:

To be considered for admission one of the following conditions should be met;

- Overall undergraduate degree with overall GPA of 3.3/4.0 and higher
- GMAT (or GRE equivalent) of 500 or higher with a GPA of 3.0/4.0 or higher
- Graduate degree from accredited institution
- Three years of substantive industry experience.

Admission criteria for MS in 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 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.

¹ 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>).

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 Business Coursework for MBA applicants:

- Applicants with bachelor's degree in business or accounting 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, must complete it by passing the corresponding Ivy Software-Graduate products. Please refer to Ithaca College's School of Business website for more detail information.
- Microsoft Office Excel Basic Certification or certification through Ivy Software is required before enrollment.

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 non-accounting field must complete at least 60 credits in liberal arts coursework plus Finance and 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.

Extramural Study

Non-matriculated 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.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.

Majors

- Entertainment and Media Management (M.B.A.) (<https://catalog.ithaca.edu/graduate/business-administration/entertain-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 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 57900 The Business of Entertainment (NLA)

This survey course introduces students to the fundamental aspects and operations of the entertainment and media industries. Students will read and discuss a diverse set of materials that address the production process, project financing, production company management, intellectual property, industry ethics, and more. With each topic, there will be two guest speakers to provide students context and practical information about how management theory is applied in practice. (B)

1.5 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)

This course is designed to provide students with the basic framework for understanding how to develop, fund, and operate a company dedicated to bringing entertainment and media content to the marketplace. The course will cover business formation, financing, product development, product acquisition, distribution, and more. In addition, the production process is explored as well as issues related to negotiations, technology disruption, and professional team building. (FB)
1.5 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 Management for Film & Television (NLA)

This course requires students to actively engage in experiential learning by operating a multifaceted audio and video production company, South Hill Productions, which is owned by Ithaca College. As part of the Fall semester practicum, students will work independently as well as closely with a regional television station and M.B.A. Program Director to operate a small film/television production company. This company will develop content for licensing and distribution for both the external partner and for other commercial broadcasters. (F)

1 Credit

BGRD 61200 Practicum II, Music Label Management (NLA)

This course requires students to actively engage in experiential learning by operating a multifaceted audio and video production company, South Hill Productions, which is owned by Ithaca College. As part of the Winter semester externship, students will work closely with a major record label and the M.B.A. Program Director to develop and release an A side and B side of a musical single for an artist signed to South Hill Productions. Students will develop a marketing and promotions campaign for the artist as well as overseeing the production and distribution of the artist's single. In addition, the students will oversee the production of a music video for the single and distribution of that video on social media. (IRR)

2 Credits

BGRD 61300 Practicum III, Music Publishing Management (NLA)

This course requires students to actively engage in experiential learning by operating a multifaceted audio and video production company, South Hill Productions, which is owned by Ithaca College. As part of the Spring semester externship, students will work closely with external partners and the M.B.A. Program Director to operate a small music publishing company. Students will develop and market an online royalty-free production music library as well as bespoke music cues for use by advertising agencies, production supervisors, and independent content producers. (S)

1 Credit

BGRD 61400 Practicum IV, Live Music Production and Management (NLA)

This course requires students to actively engage in experiential learning by operating a multifaceted audio and video production company, South Hill Productions, which is owned by Ithaca College. As part of the Summer semester externship, students will work closely with a music promoter and the M.B.A. program director to help organize, market, and operate a regional music festival. Students will help with the marketing, promotion, logistics, and operation of a summer music festival. (U)

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)

Negotiation is the science of securing agreements between two or more interdependent parties. Particularly important in industries with short-term relationships between individuals and organizations, negotiating skills are critical for entertainment and media professionals. The central issues of this course deal with understanding the behavior and relationships of individuals, groups, and organizations in the context of cooperative and competitive situations. The course is designed to build a negotiation skill-set that can be applied to a broad set of situations in organizations as well as your personal life. A basic premise of the course is that while you need analytic skills to discover optimal solutions to problems, a broad array of skills are needed for these solutions to be accepted and implemented. The course will allow participants the opportunity to develop these skills experientially and to understand useful analytic frameworks. Considerable emphasis will be placed on simulations, role plays, and cases. (F,Y)

3 Credits

BGRD 61700 Business Analytics (NLA)

An application-based course that emphasizes developing analytical and quantitative skills to help managers make decisions based on data. Entertainment and media industries, being digital, are awash in data, making proper analysis a critical managerial tool. Course includes statistical and optimization models and the proper use of analytical decision-making methods in the business environment. Topics include nonlinear and linear optimization, predictive models, project scheduling, simulation, and forecasting. (S,Y)

3 Credits

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

It is often said that an organization's structure determines its function. However, structure also determines how an organization is led, what types of interpersonal relationships form (and the formality of those relationships), as well as the degree to which important work outcomes such as employee motivation, satisfaction, and well-being are expressed. Therefore, leadership represents a key element in any organization's structure. Prospective managers need to understand how organizational design, communication channels, decision-making processes, and various approaches to leadership, to name a few, impact individual and team performance. Accordingly, this course will introduce MBA students to concepts pertaining to organizational structure and its relevance to employees in the first half of the semester, and then hone in on leadership theories and concepts (i.e., behaviors that managers can learn and practice) in the second half of the semester. Further, in line with the new IC MBA program's mission, the primary context used in the course will be the entertainment industry. Given recent scandals that have plagued the workplace in general – and the entertainment industry in particular – training future leaders to understand the impact of organizational processes and to practice effective and ethical leadership has become imperative. Module I investigates the impact of individuals, groups, and organizational structure on people's behavior for the purpose of improving firm effectiveness. In particular, the module's focus will be on how the structure of a firm impacts or is impacted by various organizational phenomena such as firm culture, conflict resolution and stress, decision-making, attitude development, and leadership. The module will also attempt to get graduate students to reflect on their "place" within organizations and to come as close as possible to predicting the type of structural environment that promises to fulfill their potential as employees in the near future. Module II 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. The module will facilitate the development of each student's emotional intelligence and leadership style, and will provide students the opportunity to challenge themselves and each other in determining effective leadership approaches to complex organizational issues. Specifically, the module will address self-awareness, self-regulation, motivation, social skills and empathy, as well as leading teams, creating a vision of the future, and setting an organizational direction. We will explore these topics through cases, readings, in-class discussions and simulations/exercises, with a particular focus on the arts and entertainment industry. (S,Y)

3 Credits

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

This course provides students with a framework for understanding the entertainment industry at a global level. More specifically, it 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)

3 Credits

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

This course covers economic issues and financial decision-making tools with an emphasis on the entertainment industry. It begins with a broad introduction to the macro-and micro economics 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. The second half of the course focuses on 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)

3 Credits

BGRD 62500 Accounting for the Entertainment Industry (NLA)

This course is designed for students who have minimal previous training or experience in accounting. It focuses on the preparation and use of accounting information for planning and control decisions in a global, competitive environment, and emphasizes the application of accounting concepts and analytical skills to address technical accounting issues related to the entertainment industry. Where appropriate, financial statement analysis or ratio analysis will be incorporated to facilitate a deeper understanding of the material. Students will demonstrate their knowledge of the material in three ways: exams, case studies, and participation/article discussions. (F)

3 Credits

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

This course provides students a detailed explanation of the multitude of legal considerations surrounding the entertainment and media industries. Students will read, assess, and discuss a diverse set of case studies that address copyright law, trademark law, industry contracts, publicity rights, compensation, project finance, and more. (S)

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 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)

This course is designed to be the culminating experience of the MBA in Entertainment and Media program. To that end, the students will take all of their newly accumulated knowledge and experience to prepare a business plan. The business or project that they propose will advance the efforts of South Hill Productions, one of our external partners' operations, or an entrepreneurial effort of their own. (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