

# MBA IN ACCOUNTING

Candidates must be pursuing a Canisius BS in Accounting to be eligible for this program.

The Master Business Administration in Accounting (150 hour program) meets the NYS educational requirement for 150 hours for certification as a NYS CPA. Under present education requirements of the State of New York, students are eligible to sit for the NYS CPA examination upon completing their 120 hour program (BS in Accounting) with the completion of Auditing. Students must have 150 hours to secure the educational requirements for NYS CPA Licensure with the completion of Auditing.

Students will apply for the MBAA 150 hour program in the fall semester of their junior year. In their senior year, students will start taking classes at the MBA level. After graduating with a BS in Accounting, with a minimum QPA of 2.0 in all courses and the required 2.0 in accounting/business law courses, students will start the graduate portion of their program (MBAA). Students will be graduate students and pay student graduate tuition rates. Graduate tuition is charged per credit hour.

## Admission Requirements

Students entering this program must have a bachelor's degree in accounting from Canisius College to start the graduate portion of their program (MBAA). This program meets the NYS educational requirement for 150 hours for certification as a NYS CPA.

Students should apply in the fall semester of their junior year. Applications can be secured in the Graduate Business Office and informational sessions will be held in the fall semester.

The MBAA Admissions Committee takes a holistic approach in evaluating an application for admission. The committee takes into consideration the undergraduate QPA and the scores on the Graduate Management Admission Test (GMAT). The Graduate Record Exam (GRE) will not be accepted. Following guidelines are suggested for those considering applying. The candidate should have (1) a minimum cumulative average of 2.75 in all accounting courses (2) a minimum cumulative GPA of 3.0 in all courses, (3) a score of at least 500 on the GMAT. With the completion of the GMAT, a decision will be made before the completion of the spring semester of a student's junior year for provisional admission. Upon completion of the spring semester of the junior year, students will be re-evaluated for regular admission based on the above criteria.

GMAT Waiver - Students are eligible for a GMAT waiver based on the following criteria:

1. GPA of 3.2 in all courses
2. GPA of 3.0 in all accounting courses including business law
3. A minimum grade of C in ACC 301 and ACC 302

Students who do not meet the criteria for acceptance into the MBAA 150 hour program are eligible for the 150 hour undergraduate program in Professional Accounting by completing all undergraduate courses.

Registration for courses in the MBAA

Upon acceptance, students will be contacted by the Graduate Business Office for registration for their first fall semester in the MBAA Program. Students will still secure advising for registration for the spring semester of their senior year. Interested candidates will register for their required

accounting courses and will be changed to the graduate sections at the time of acceptance. Graduate sections for the accounting courses meet at the same times as the undergraduate sections.

Students must take the following courses in their senior year:

Accounting requirements:

- MBA 715 for ACC 415 (fall only)
- MBA 716 for ACC 416 (spring only)
- MBA 721 for ACC 421 (fall only)
- MBA 725 for ACC 425 (fall only)
- MBA 751 for ACC 451 (fall only)

Business requirements:

- MBA 507 for MGT 325 (fall or spring)
- MBA 690 for MGT 446 (fall or spring)

Please note, D grades are not awarded at the graduate level.

## Academic Standing

For the undergraduate portion of the MBAA 150 hour program students should review the probationary and dismissal policies in the undergraduate catalog for BS/BA candidates.

For the graduation portion of the program students can be

**Students must have CGPA of 3.0 to graduate**

A student is placed on academic probation if:

1. After completion of six hours of course work, the student's cumulative grade point average is 2.0 or lower,
2. Any time after completion of nine or more hours of course work, the cumulative grade point average is below a 3.0 or lower.

A student may be dismissed from the program if:

1. After completion of six hours of course work, subsequent to being placed on academic probation, the cumulative grade point average is less than 2.0,
2. After completion of at least 18 hours of course work, the cumulative grade point average is less than 3.0. A student may be dismissed without having been placed on probation first.

## Curriculum

Code	Title	Credits
<b>Required Courses</b>		
FYS 101	Explorations of Academic Writing and Special Topics	3
ENG 101	Writing about Literature	3
RST 101	Introduction to Religious Studies and Theology	3
PHI 101	Introduction to Philosophy	3
One course from each of Breadth of Knowledge (Fields 1 to 7)		21
College Core Capstone - senior year		3
One course from each of the six knowledge and skills attributes		
<b>Common Body of Business Knowledge</b>		
MAT 105	Finite Mathematics	3
Select one of the following:		3-4
MAT 106	Calculus for the Non-Sciences	

MAT 111	Calculus I	
MAT 115	Calculus for Business	
ENG 389	Business Communication	3
ACC 211	Principles of Accounting I	3
ACC 212	Principles of Accounting II	3
ECO 101	Principles of Macroeconomics	3
ECO 102	Principles of Microeconomics	3
ECO 255	Business Statistics I	3
ECO 256	Business Statistics II	3
FIN 201	Introduction to Corporate Finance	3
ISB 101	Management Technology	3
MGT 101	Introduction to Management	3
MKT 201	Principles of Marketing	3
Business International Requirement		6
Arts and Sciences Elective		3
<b>Accounting Courses at the Undergraduate Level</b>		
ACC 301	Intermediate Accounting I	3
ACC 302	Intermediate Accounting II	3
ACC 303	Cost Accounting	3
ACC 307	Accounting Information Systems	3
LAW 371	Business and Commercial Law	3
LAW 372	Business Organizations and Commercial Paper	3
<b>Accounting courses taken in 4th year as graduate courses</b>		
MBA 507	Operations Planning and Control	3
MBA 690	Strategic Management and Leadership	3
MBA 715	Basic Taxation	3
MBA 716	Advanced Taxation	3
MBA 721	Advanced Financial Reporting	3
MBA 725	Auditing Theory and Practice	3
MBA 751	Seminar in Accounting Theory	3
<b>Graduate Portion- courses taken in 5th year</b>		
MBA 502	Leadership in Organizational Behavior	3
MBA 508	Corporate Finance	3
MBA Finance Elective		3
MBA 630	Marketing Strategy	3
MBA 641	Human Resource Management	3
MBA 726	Advanced Auditing	3
MBA 729	Not-for-Profit Accounting	3
Two MBA Electives		6
Total Credits		150-151

## Learning Goals & Objectives

### Learning Goal 1

Graduates will know how financial information is measured and reported to external users.

Students will:

- Objective A: Calculate financial ratios and performance measures and analyze the results;
- Objective B: Apply current principles of accounting to the measurement and reporting of financial accounting information;

- Objective C: Apply taxation regulations in the measurement and reporting of information to governmental entities;
- Objective D: Explain the processes/principles related to providing assurance as to the integrity of the reporting process.

### Learning Goal 2

Graduates will know how companies evaluate internal controls for the aggregation of financial information, and compare/contrast the impact of alternative business decisions on future company performance.

Students will:

- Objective A: Explain the budgeting process and analyze business decisions related to the budgets prepared;
- Objective B: Apply concepts related to accounting system controls.

## Courses

### MBA Courses Taken In 4th Year

**MBA 507 Operations Planning and Control** **3 Credits**

Operations management involves the planning, coordinating and executing of all activities that create goods and services. The subject matter includes, but is not limited to, productivity, competitiveness, operations strategy, quality management, facility layout, new technologies, inventory management, just-in-time, demand and capacity planning within the firm.

**Prerequisite:** MBA 503.

**Offered:** fall, spring & summer.

**MBA 690 Strategic Management and Leadership** **3 Credits**

Developing strategies for successful business operation and hands-on business analysis focusing on problem solving; student teams work with current business problems using analytical tools and skills developed from other courses. Pre-requisites: All foundation last or second last semester in program

**Offered:** fall, spring, and summer

**MBA 715 Basic Taxation** **3 Credits**

Provisions of Internal Revenue Code relating to the determination of income, exclusions, deductions and credits. Emphasis is on the individual and sole proprietors. The course includes learning basic tax research and communication skills.

**Prerequisite:** MBA 701 offered: fall eve & day

**MBA 716 Advanced Taxation** **3 Credits**

Internal Revenue Code provisions relating to taxation of corporations, shareholders; partnerships, partners, estates, trusts and multistate taxation.

**Prerequisite:** MBA 715

**Offered:** spring eve & day

**MBA 721 Advanced Financial Reporting** **3 Credits**

Accounting for corporate mergers and acquisitions, state and local government, non-profit institutions and foreign exchange transactions.

**Prerequisite:** MBA 712

**Offered:** fall day & eve

**MBA 725 Auditing Theory and Practice** **3 Credits**

Generally accepted auditing standards and practice relevant to verification of historical financial statements; responsibilities and ethics pertinent to the public accounting profession; internal control evaluation; applying auditing programs; development of working paper documentation; the application of statistical sampling to gather audit evidence; the determination of the appropriate audit report for a given audit situation. Pre-requisite: MBA 712

**Offered:** spring day & eve

**MBA 726 Advanced Auditing 3 Credits**

Information system control design and auditing in the internet, electronic and paperless environment; management of security technology; operating and application system processing controls; prevention of unauthorized activity.

**Prerequisite:** MBA 725 Offered; fall day & summer eve

**MBA 751 Seminar in Accounting Theory 3 Credits**

Standard setting procedures at the U.S. and international levels, accounting concepts and principles, contemporary accounting issues, concepts of income determination, database/library research to support or oppose accounting positions.

**Prerequisite:** MBA 712

**Offered:** fall day & eve

**MBA Courses Taken in 5th Year****MBA 502 Leadership in Organizational Behavior 3 Credits**

This course is designed to enrich students' understanding of behavior in organizations. Course study draws on the behavioral and social sciences to explore organizational phenomena in terms of individuals, groups and total organizational systems. The course stresses the role leadership plays in creating effective organizations, meeting employee needs, managing power relationships and revealing meaning in contemporary organizations.

**MBA 508 Corporate Finance 3 Credits**

This course provides an introduction to the basic tools of financial management. Topics covered include the goal of financial management, analysis of financial statements, the concept of cash flow, financial planning, time value of money, capital budgeting, the principles of stock and bond valuation, the risk/return tradeoff and capital markets theory, capital structure, cost of capital, dividend policy, working capital management and international aspects of finance. Pre-requisites: MBA 503, 505

**Offered:** fall, spring, & summer

**MBA 630 Marketing Strategy 3 Credits**

Through the use of case analysis and computer simulation games, students will develop skills in applying and evaluating strategic marketing decisions. This course builds on the MBA 506 Foundation of Marketing Strategy course in that students will be expected to have mastered material in that course and be able to apply it to a series of cases or simulations of a competitive market environment. Application of statistical and other computer-based analytical techniques also go beyond what is covered in the foundation course. Strategic decisions in the cases used will be taken from a combination of the following strategic decision areas of marketing, the choice of which areas depending on the expertise of the instructor delivering the course and the nature of the cases available: 1) Product and Service Decisions, 2) Pricing and Related Decisions, 3) Integrated Marketing Communications Decisions, and 4) Supply Chain Marketing Decisions.

Organization and control factors essential to implementation of effective marketing strategy that would be used in this course include 1) Developing and implementing a marketing budget, 2) Sales forecasting approaches and techniques, 3) Financial Statement Analysis, 4) Compensation planning for sales and marketing personnel, and 5) Marketing controls and Marketing Information Systems. Pre-requisites: MBA 506, MBA 508

**Offered:** fall, spring, & summer

**MBA 641 Human Resource Management 3 Credits**

This course examines the critical functions and roles of human resource management (HRM) in complex organizations. Topics include the legal implications of HRM, job analysis and design, HR planning, recruitment and selection, training and development, performance management, compensation and benefits, and employee and labor relations. Most significantly, the course looks at managing people and the employment relationship from a strategic perspective. Prerequisite: MBA 502 offered: fall & spring

**MBA 726 Advanced Auditing 3 Credits**

Information system control design and auditing in the internet, electronic and paperless environment; management of security technology; operating and application system processing controls; prevention of unauthorized activity.

**Prerequisite:** MBA 725 Offered; fall day & summer eve

**MBA 729 Not-for-Profit Accounting 3 Credits**

Accounting and reporting issues that apply to governmental units, hospitals, schools, religious institutions and other non-profit organizations; budgetary procedures including appropriations and encumbrances. Pre-requisite: MBA 712

**Offered:** spring day

**\*Students are required to complete one MBA Finance Elective and two MBA electives. MBA electives should be 600 level courses for a list of MBA elective available course descriptions please visit courses page in the MBA program.**