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.

Licensure Disclosure

Canisius College cannot determine whether completion of this program would be sufficient to meet licensure requirements outside of New York State for the intended occupation. We advise you to contact your state licensing board or appropriate licensing entity (https://wiki.canisius.edu/x/Hx8BQ/) to determine whether the program meets requirements for Professional Licensure in the state where you are located or the state in which you intend to pursue licensure. Please contact the associate dean of your school if you have further questions.

Admission Requirements

Students are admitted into the BS/MBAA program as Freshman. In their junior year, students who maintain a 2.5 GPA overall for all Accounting Courses and a 2.8 Overall GPA can AUTOMATICALLY continue in the BS/MBAA.

Students who do not meet that criteria will be evaluated on a case by case basis and may have additional requirements, including the GMAT. Student continuing in the BS/MBAA will start taking graduate classes in their senior year. Students not wishing to pursue the BS/MBAA should have a conversation with an advisor on their options.

REGISTRATION FOR COURSES IN THE MBAA

Students continuing in the BS/MBAA will be contacted by the Graduate Business Office in the spring semester of their junior year to register as seniors in graduate courses. Students will still secure advising for the courses to complete in fall of their senior year.

Students must take the following courses in their senior year:

Accounting requirements:

ACC 715 for ACC 415 (fall only)
ACC 716 for ACC 416 (spring only)
ACC 725 for ACC 425 (fall only)
ACC 427 for ACC 427 (spring only)

Students with advanced standing may be able to add the following course to their senior year:

ACC 721 (fall only)

Business requirements:

MGT 607 for MGT 325 (fall or spring)
MGT 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 2.8 GPA 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

Please note that the following is the complete curriculum for the 5-year program that leads to a BS in Accounting and an MBA in Accounting.

An Ignatian Foundation

All undergraduate students must complete either the Canisius Core Curriculum (http://catalog.canisius.edu/undergraduate/academics/core-curriculum/) or the All-College Honors Curriculum (http://catalog.canisius.edu/undergraduate/academics/core-curriculum/all-college-honors-program/). Many schools refer to their college-wide undergraduate requirements as “general education” requirements. We believe that the core curriculum and the honors curriculum are more than a series of required classes; they provide the basis for a Jesuit education both with content and with required knowledge and skills attributes that are central to our mission.

Free Electives

Students may graduate with a bachelor’s degree with more but not less than 120 credit hours. Free electives are courses in addition to the Canisius Core Curriculum or All-College Honors Curriculum and major requirements sufficient to reach the minimum number of credits required for graduation. The number of credits required to complete a bachelor’s degree may vary depending on the student’s major(s) and minor(s).
Major Requirements

<table>
<thead>
<tr>
<th>Code</th>
<th>Title</th>
<th>Credits</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Core Curriculum or Honors Curriculum and Free Electives</td>
<td>36</td>
</tr>
<tr>
<td></td>
<td>Business Core Curriculum</td>
<td>49-51</td>
</tr>
</tbody>
</table>

Accounting requirements at the Undergraduate Level

<table>
<thead>
<tr>
<th>Code</th>
<th>Title</th>
<th>Credits</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACC 301</td>
<td>Intermediate Accounting I</td>
<td>3</td>
</tr>
<tr>
<td>ACC 302</td>
<td>Intermediate Accounting II</td>
<td>3</td>
</tr>
<tr>
<td>ACC 303</td>
<td>Cost Accounting</td>
<td>3</td>
</tr>
<tr>
<td>ACC 307</td>
<td>Accounting Systems and Analytics</td>
<td>3</td>
</tr>
<tr>
<td>LAW 371</td>
<td>Business and Commercial Law</td>
<td>3</td>
</tr>
<tr>
<td>LAW 372</td>
<td>Business Organizations and Commercial Paper</td>
<td>3</td>
</tr>
<tr>
<td>ENG 389</td>
<td>Business Communication</td>
<td>3</td>
</tr>
</tbody>
</table>

Courses taken in senior year at the graduate level. All courses except ACC 716 will be applied to undergraduate requirements. ACC 716 will be applied toward graduate requirements.

<table>
<thead>
<tr>
<th>Code</th>
<th>Title</th>
<th>Credits</th>
</tr>
</thead>
<tbody>
<tr>
<td>MGT 607</td>
<td>Operations Management &amp; Sustainability</td>
<td>3</td>
</tr>
<tr>
<td>ACC 715</td>
<td>Basic Taxation</td>
<td>3</td>
</tr>
<tr>
<td>ACC 716</td>
<td>Advanced Taxation</td>
<td>3</td>
</tr>
<tr>
<td>ACC 725</td>
<td>Auditing Theory and Practice</td>
<td>3</td>
</tr>
<tr>
<td>ACC 727</td>
<td>Advanced Audit</td>
<td>3</td>
</tr>
</tbody>
</table>

Graduate Year- courses taken in 5th year and applied toward graduate requirements. Students with availability at the undergraduate level can move 5th year graduate courses to senior year.

<table>
<thead>
<tr>
<th>Code</th>
<th>Title</th>
<th>Credits</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACC 721</td>
<td>Advanced Financial Reporting</td>
<td>3</td>
</tr>
<tr>
<td>ACC 726</td>
<td>Information Systems Auditing</td>
<td>3</td>
</tr>
<tr>
<td>ACC 751</td>
<td>Seminar in Accounting Theory</td>
<td>3</td>
</tr>
<tr>
<td>ECO 609</td>
<td>Business Analytics</td>
<td>3</td>
</tr>
<tr>
<td>MKT 604</td>
<td>Marketing Management</td>
<td>3</td>
</tr>
<tr>
<td>MGT 605</td>
<td>Organizational Behavior</td>
<td>3</td>
</tr>
<tr>
<td>FIN 608</td>
<td>Corporate Finance</td>
<td>3</td>
</tr>
<tr>
<td></td>
<td>Three MBA Electives</td>
<td>9</td>
</tr>
</tbody>
</table>

1 Must satisfy liberal arts requirements (http://catalog.canisius.edu/undergraduate/academics/curricular-information/liberal-arts-sciences/).
2 Required courses (http://catalog.canisius.edu/undergraduate/wehle-school-business/business-core/) for all business majors.
3 MBA electives can be used to take courses to fulfill one of the tracks listed below.

Please note that this curriculum fulfills the 120 credits required for a BS degree and 33 graduate credits required for the MBAA, meeting the requirement for 150+ hours for the educational requirements for NYS CPA Certification.

Accounting Information Systems Track

<table>
<thead>
<tr>
<th>Code</th>
<th>Title</th>
<th>Credits</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACC 726</td>
<td>Information Systems Auditing</td>
<td>3</td>
</tr>
<tr>
<td>ISB 610</td>
<td>Database Management Systems</td>
<td>3</td>
</tr>
<tr>
<td>ACC 752</td>
<td>Strategic Performance Analytics</td>
<td>3</td>
</tr>
<tr>
<td>ACC 731</td>
<td>Data Analytics in Accounting</td>
<td>3</td>
</tr>
</tbody>
</table>

Finance

<table>
<thead>
<tr>
<th>Code</th>
<th>Title</th>
<th>Credits</th>
</tr>
</thead>
<tbody>
<tr>
<td>FIN 608</td>
<td>Corporate Finance</td>
<td>3</td>
</tr>
<tr>
<td>FIN 620</td>
<td>Investment Management</td>
<td>3</td>
</tr>
</tbody>
</table>

FIN 617 or FIN 622

Roadmap

Group 1

First Year

<table>
<thead>
<tr>
<th>Semester</th>
<th>Courses</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fall</td>
<td>ACC 751</td>
</tr>
<tr>
<td>ACC 721</td>
<td></td>
</tr>
<tr>
<td>ACC 726</td>
<td>MGT 605</td>
</tr>
<tr>
<td>ACC 727</td>
<td>MKT 604</td>
</tr>
<tr>
<td>Group 2</td>
<td></td>
</tr>
<tr>
<td>Fall</td>
<td>ACC 751</td>
</tr>
<tr>
<td>ACC 721</td>
<td></td>
</tr>
<tr>
<td>ACC 726</td>
<td>ACC 721</td>
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<tr>
<td>MGT 605</td>
<td></td>
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<tr>
<td>ECO 609</td>
<td></td>
</tr>
</tbody>
</table>

Group 2

First Year

<table>
<thead>
<tr>
<th>Semester</th>
<th>Courses</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fall</td>
<td>ACC 751</td>
</tr>
<tr>
<td>ACC 721</td>
<td></td>
</tr>
<tr>
<td>ACC 726</td>
<td>ACC 721</td>
</tr>
<tr>
<td>MGT 605</td>
<td></td>
</tr>
<tr>
<td>ECO 609</td>
<td></td>
</tr>
</tbody>
</table>

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

Undergraduate

Accounting (ACC), (p. 3) Business Law (LAW) (p. 4), English (ENG) (p. 4)
Graduate
Accounting (ACC) Courses (p. 4), Leadership & Professional Development Business (BUS) Courses (http://catalog.canisius.edu/graduate/wehle-school-business/mba-business-administration/#BUS), Economics (ECO) Courses (p. 5), Finance (FIN) Courses (p. 6), Business Law (LAW) Courses (p. 7), Management (MGT) Courses (p. 7), Marketing (MKT) Courses (p. 9)

Accounting Courses (UG)

ACC 201 Financial Accounting 3 Credits
Introduction to accounting concepts for external financial reporting. Accounting theories and principles relative to asset and liability valuations, and income determination.
Offered: fall & spring.

ACC 202 Managerial Accounting 3 Credits
For Non-Accounting Majors. Introduction to accounting concepts for internal reporting and control. Cash budgeting, decision making, breakeven analysis, and performance evaluation.
Prerequisite: ACC 201.
Offered: fall & spring.

ACC 212 Principles of Accounting II 3 Credits
For Accounting Majors. Fundamental concepts and procedures of financial and managerial accounting with emphasis on asset funding, including debt and equity and cash flows. Accounting applications of present value concepts, introduction to budgeting and product costing. During the Spring semester the course has a mandatory 1 hour non-credit recitation section for preparation for the intermediate accounting series.
Prerequisite: minimum grade of C- in ACC 201.
Offered: every fall & spring.

ACC 301 Intermediate Accounting I 3 Credits
First of a two-course sequence. In-depth accounting concepts and theories pertaining to external financial reporting. Emphasis on theories surrounding asset valuations, liability and equity measurements, income determination and cash flows.
Prerequisite: minimum grade of C- in both ACC 201 & ACC 212, junior standing, & overall GPA of 2.0.
Offered: fall & spring.

ACC 302 Intermediate Accounting II 3 Credits
Second of a two-course sequence. In-depth accounting concepts and theories pertaining to external financial reporting. Emphasis on theories surrounding asset valuations, liability and equity measurements, income determination and cash flows.
Prerequisite: minimum grade of C- in ACC 301, junior standing, an overall GPA of 2.0.
Offered: every fall & spring.

ACC 303 Cost Accounting 3 Credits
Preparation and analysis of data utilized by management in planning and control decisions. Inventory valuation and reporting methods. Establishment and use of standards and budgets. The department offers ACC 303PD sections. These sections have a mandatory professional development lab attached to them. Their objective is to guide students as they develop the communication and leadership skills valued by the accounting profession. The course has a mandatory 3 hour non-credit recitation section.
Prerequisite: ACC 212, junior standing, & an overall GPA of 2.0.
Offered: fall & spring.

ACC 307 Accounting Systems and Analytics 3 Credits
Development, organization, and implementation of accounting and management information systems. Emphasis on data analytics, enterprise risk management...
Prerequisite: ACC 201 & ISB 101.
Offered: every spring.

ACC 331 Data Analytics in Accounting 3 Credits
Data analytics theories and concepts applied to accounting settings. Emphasis on business intelligence, data analytics models, data visualization, data storytelling, and descriptive, predictive, and prescriptive analytics. Students apply data analytic concepts through data storytelling and the use of analytics software.
Prerequisite: ACC 307 (may register concurrently).
Offered: every spring.

ACC 415 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: minimum grade of C- in both ACC 201 & ACC 212.
Offered: fall.

ACC 416 Advanced Taxation 3 Credits
Internal Revenue Code provisions relating to taxation of corporations, shareholders; partnerships, partners, estates, trusts and multistate taxation.
Prerequisite: minimum grade of C- in ACC 415.
Offered: spring.

ACC 421 Advanced Accounting Problems 3 Credits
Accounting for corporate mergers and acquisitions, state and local government, non-profit institutions and foreign exchange transactions.
Prerequisite: minimum grade of C- in ACC 402.
Offered: fall.

ACC 425 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.
Prerequisite: minimum grade of C- in ACC 302.
Offered: every fall.

ACC 426 Information Systems 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: minimum grade of C- in each of ACC 307 & one of the following: ACC 331, ACC 452, or ACC 425.
Offered: fall.

ACC 427 Advanced Auditing 3 Credits
This course embeds the advanced study of auditing in an experiential professional context through case analysis, simulations, and professional standards. Emphasis is placed on the development of competencies such as critical thinking, professional judgment, professional skepticism, oral and written communication, ethical reasoning, and leadership and team building. Broad exposure to the professional accounting/auditing literature assists students in reflecting on course technical content.
Prerequisite: ACC 425.
Offered: every spring.
ACC 451 Accounting Theory and Research  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: minimum grade of C- in ACC 302.
Offered: fall.

ACC 452 Strategic Performance Analytics  3 Credits
Evaluating enterprise information, enterprise resource planning (ERP) system design and functionality, data integrity, use of financial and non-financial information for organizational decision-making, business process improvement and risk management.
Prerequisite: minimum grade of C- in ACC 307.
Offered: spring.

ACC 496 Internship  1-3 Credits
Internships require an application and approval by the associate dean.
Prerequisite: student must complete a WSB Internship Application and obtain permission of a faculty supervisor, department chair, & the associate dean.

ACC 499 Independent Research in Accounting  1-3 Credits
Undertaking of a significant piece of independent research. By appointment with chairperson. Independent studies require an application and approval by the associate dean.
Prerequisite: student must complete a WSB Internship Application and obtain permission of a faculty supervisor, department chair, & the associate dean.
Offered: fall & spring.

Business Law Courses (UG)

LAW 371 Business and Commercial Law  3 Credits
American legal system and substantive law relating to business. This course focuses on the Constitution, Torts, Criminal, Cyber, Intellectual Property, Contracts, UCC Sales, International law and ethics and accountants professional responsibility.
Offered: fall.

LAW 372 Business Organizations and Commercial Paper  3 Credits
The American Legal System and substantive law relating to business focusing on the law relating to: negotiable instruments, banking, debtor creditor relationships, bankruptcy, secured transactions, agency, partnerships and LLCs, securities regulation, employment, environmental, anti-trust, property and wills and trusts.
Prerequisite: minimum grade of C in LAW 371.
Offered: spring.

LAW 603 Legal Environment & Ethics  3 Credits
This course is designed to be an introduction to the basic rules of law and the ethical responsibilities of business decision makers. This course is not intended to make you lawyers or to give legal advice. Almost every chapter/subject covered is a semester or longer in law school. We will address important legal aspects of relating to business transactions and business entities.
Offered: every fall, spring, & summer.

English

ENG 389 Business Communication  3 Credits
Practice in writing letters, memos and reports, with models and strategies offered for each form.
Prerequisite: either FYS 101 & ENG 101, or ENG 111 & ENG 112, or permission of the department chair.
Fulfills College Core: Advanced Writing-Intensive
Offered: every fall, spring, & summer.

Accounting Courses (Grad)

ACC 505 Financial Accounting  3 Credits
Reporting the financial results of operations and financial position to investors, creditors, and managers; examination of problems that arise in the preparation, analysis and use of accounting data, with emphasis on the use of financial reports.
Offered: every fall & spring.

ACC 610 Managerial Accounting  3 Credits
Preparation and analysis of data used by management in planning, budgeting, decision making, product costing, inventory valuation and performance evaluation.
Prerequisite: MBA 505 or ACC 505.
Offered: Fall & spring.

ACC 707 Accounting Systems and Analytics  3 Credits
Development, organization, and implementation of manual and electronic accounting information systems. Emphasis on flow charts and analysis, modification, and improvement of existing systems.
Prerequisite: ACC 505.
Offered: every fall & spring.

ACC 711 Intermediate Financial Reporting I  3 Credits
First of a two-course sequence. In-depth accounting concepts and theories pertaining to external financial reporting. Emphasis on theories surrounding asset valuations, liability and equity measurements, income determination and cash flows. Prerequisite: MBA 701
Prerequisite: ACC 701 OR MBA 701.
Offered: every fall & spring.

ACC 712 Intermediate Financial Reporting II  3 Credits
Second of a two-course sequence. In-depth accounting concepts and theories pertaining to external financial reporting. Emphasis on theories surrounding asset valuations, liability and equity measurements, income determination and cash flows.
Prerequisite: MBA 711 OR ACC 711 grade of C-.
Offered: every fall & spring.

ACC 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 OR ACC 701.
Offered: every fall.

ACC 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 OR ACC 715.
Offered: every spring.
ACC 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 OR ACC 712. Offered: every fall.

ACC 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. Prerequisite: MBA 725 OR ACC 725. Offered: every fall.

ACC 726 Information Systems 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 OR ACC 725. Offered: every fall.

ACC 727 Advanced Audit 3 Credits
This course embeds the advanced study of auditing in an experiential professional context through case analysis, simulations, and professional standards. Emphasis is placed on the development of competencies such as critical thinking, professional judgment, professional skepticism, oral and written communication, ethical reasoning, and leadership and team building. Broad exposure to the professional accounting/auditing literature assists students in reflecting on course technical content. Prerequisite: MBA 725 OR ACC 725. Offered: every spring.

ACC 731 Data Analytics in Accounting 3 Credits
Data analytics theories and concepts applied to accounting settings. Emphasis on business intelligence, data analytics models, data visualization, data storytelling, and descriptive, predictive, and prescriptive analytics. Students apply data analytic concepts through data storytelling and the use of analytics software. Prerequisite: MBA 770 or BUS 707. Offered: every fall & spring.

ACC 735 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 711 or ACC 711. Offered: every fall.

ACC 752 Strategic Performance Analytics 3 Credits
Evaluating enterprise information, enterprise resource planning (ERP) system design and functionality, data integrity, use of financial and non-financial information for organizational decision-making, business process improvement and risk management. Prerequisite: MBA 707 OR ACC 707. Offered: every spring.

Leadership & Professional Development Business (BUS) Courses

BUS 601 My Personal Brand 0.5 Credits
This course is about you and your leadership journey and career goals. Specifically this course is designed to help you discover more about yourself, your leadership skills, and what competencies are most critical to achieving your professional career goals. Central to the theme of the LPD program is your personal leadership plan, which will be developed in this course and submitted by the end of the semester. The activities in the course will also give you hands-on experience with goal setting, a critical skill to developing and empowering others. Finally, you will have the benefit of working with a Canisius alumnus who has been specially trained in coaching, mentoring, and helping to develop your leadership plan. Offered: every fall & spring.

BUS 602 My Personal Leadership Plan 0.5 Credits
Students will identify their value proposition and how to best present their talents across multiple mediums and channels. Prerequisite: BUS 601. Offered: every fall, spring, & summer.

BUS 603 My Path Forward 0 Credits
Student will reflect on leadership plan and chart their path forward beyond graduation. Prerequisite: BUS 602. Offered: every fall, spring, & summer.

BUS 698 Internship 1-3 Credits
Student works in an organization to gain work experience. As the internship is for academic credit, a student will have to secure a faculty supervisor and will have to complete academic assignments. Approval of an internship requires the completion of an application located in the student’s portal. Offered: every fall, spring, & summer.

BUS 699 Graduate Business Independent Study 3 Credits
Students are working on a special project related to content of their graduate business degree. The special project can be for a faculty member, administrator, or employer. Offered: occasionally.

Economics (ECC) Courses

ECO 503 Statistics for Managers with Excel 3 Credits
This course covers statistical concepts and techniques emphasizing problem solving and interpretation: descriptive statistics, probability distributions, estimation, hypothesis testing, contingency tables, analysis of variance and simple regression analysis. Offered: every fall, spring, & summer.

ECO 511 Macroeconomics 1.5 Credits
This course is designed to acquaint the student who has had no previous macroeconomic training with the body of knowledge, methods of analysis related to the global macroeconomic environment. The underlying models and their impacts on decision-makers is the focus of the course. Offered: every fall, spring, & summer.

ECO 606 Managerial Economics 3 Credits
This course is designed to acquaint students with market forces that affect the decision making process of managers. It provides the analytic framework to understand consumer behavior, production technology, and input costs. Students will also learn how markets and the global environment influence managers, set prices and respond to the strategies of their competitors for long term firm sustainability. Offered: every fall, spring, & summer.
ECO 609 Business Analytics 3 Credits
This course builds on the tools of statistical inference developed in MBA 503 to address issues of estimation and hypothesis testing encountered in regression analysis and forecasting. A comprehensive introduction to econometric modeling and forecasting will be provided. Emphasis will be placed on application, interpretation and evaluation of forecasts.
Prerequisite: ECO 503.
Offered: every fall, spring, & summer.

ECO 611 Financing State & Local Government 3 Credits
Municipal credit risk and municipal bonds analysis of revenue sources for state and local governments. Public/private sector interaction in urban areas, city-suburban fiscal disparity and competition, state/local government structure, inter-governmental relations. This course also serves as a Finance elective.
Prerequisite: MBA 526 or ECO 526.
Offered: occasionally.

ECO 612 Geographical Info Sys for Bus 3 Credits
An introduction to Geographic Information Systems (GIS), a mapping and spatial analysis tool that is widely used in education, government, and industry to solve spatial problems. This course combines lectures and hands-on exercises and provides students the opportunity to use ArcGIS software.
Prerequisite: MBA 504 or ECO 504.
Offered: occasionally.

ECO 615 Economics Research Methodology 3 Credits
Economic Research Methodology is a course where the tools of microeconomics, macroeconomics and statistics are applied to analysis of economic data at both the national and local levels. The course will focus on Bureau of the Census and Bureau of Labor Statistics data in the analysis of labor markets and other behavioral economic issues.
Prerequisite: ECO 504, MBA 504, MBA 503, ECO 503.
Offered: every spring.

ECO 621 Money, Banking and the Economy 3 Credits
The connection between financial markets, the economy, and the Federal Reserve will be explored. This course will examine the nature of financial markets, the determination of interest rates, banking, money and monetary policy. Emphasis will be placed on the impact of monetary policy on the macro economy.
Prerequisite: MBA 504 or ECO 504.
Offered: every fall.

Finance (FIN) Courses

FIN 608 Corporate Finance 3 Credits
This course provides the basic tools of Financial Management. It introduces you to the goal of Financial Management, analysis of financial statements, the concepts of cash flow, financial planning, time value of money, capital budgeting, the principles of valuation, the concepts of return and risk, the use of financial leverage, the cost of capital, dividend policy and working capital management.
Prerequisite: ACC 505 and ECO 503.
Offered: every fall, spring, & summer.

FIN 617 Portfolio Analysis 3 Credits
An introduction to modern portfolio theory and management. Strategies underlying portfolio construction and evaluation. Implications of market efficiency on portfolio management.
Prerequisite: MBA 620 or FIN 620.
Offered: every fall.

FIN 619 Financial Modeling 3 Credits
Programming in EXCEL via construction of custom functions and macros using Visual Basic. These techniques are applied to a variety of financial models.
Prerequisite: FIN 608, FIN 508, or MBA 508.
Offered: every fall.

FIN 620 Investment Management 3 Credits
This course introduces the student to the construction, management, and performance evaluation of investment portfolios. Primary topics include portfolio models, equilibrium in financial markets, market efficiency and the application of these concepts to the investment industry.
Prerequisite: FIN 608, FIN 508 or MBA 508.
Offered: every fall, spring, & summer.

FIN 622 Financial Institutions and Markets 3 Credits
This course examines the changing world of financial services and the role that financial intermediaries and financial markets are playing in a rapidly consolidating industry with new benchmarks and success factors. Universal banking as the new model will be analyzed. Emphasis will be placed on contemporary issues as well as a review of the history of this evolving industry.
Prerequisite: MBA 508 or FIN 508.
Offered: every spring.

FIN 623 Fixed Income Securities 3 Credits
This course discusses the various types of fixed income securities and the markets in which they are traded. Emphasis is placed on contact evaluation, extracting term/risk structure information from pricing, evaluating, investment opportunities and interest rate risk management.
Prerequisite: MBA 620 or FIN 620.
Offered: every fall.

FIN 624 Golden Griffin Fund I 3 Credits
This course is the first of a two semester program in which students become equity analysts and portfolio managers responsible for 'real money' portfolio of common equity securities (the Golden Griffin Fund or 'GGF'). In the fall semester, students begin the process of stock selection and analysis, leading to recommendations for investment by the GGF. Students follow and discuss current events in the economy and financial markets, and monitor and produce written reports regarding current GGF portfolio positions. Students serve on committees, including: Accounting and Finance; Legal and Compliance; Marketing; Public Relations and Portfolio Management. Each committee will have certain responsibilities throughout the fall and spring semesters. Students taking MBA 624 are expected to continue into the spring semester in MBA 629. Student must apply in early spring before the upcoming fall semester Offered; fall
Prerequisite: MBA 620 or FIN 620 concurrent with MBA 812 or FIN 812.
Offered: every fall.

FIN 625 Advanced Corporate Finance 3 Credits
This course provides an in-depth treatment of corporate financial management. Topics from the introductory course (MBA 508) are developed in greater detail with emphasis on the underlying theories and more extensive applications to financial decision making. Additional topics beyond the introductory level are presented and discussed. The class relies primarily on lectures, problems and case discussions.
Prerequisite: MBA 508.
Offered: occasionally.
**FIN 626 International Finance**

International Finance (also known as ‘Open-Economy Macroeconomics’) is the study of the monetary and economic linkages among countries. The main goal of this course is to equip students with an understanding of the global macroeconomic environment. The following topics will be covered: purchasing power parity, interest rate parity, exchange rate determination, international capital flows. MBA 504, MBA 508

**Prerequisite:** MBA 508 or FIN 508 and MBA 504 or ECO 504.

**Offered:** Occasionally.

**FIN 628 Derivative Securities**

This course discusses forward and futures contracts, swaps and options. Markets for these securities are described and analyzed. Modern techniques for identifying over and undervalued contracts are presented. The use of derivative securities in risk management is discussed.

**Prerequisite:** MBA 620 or FIN 620.

**Offered:** Occasionally.

**FIN 629 Golden Griffin Fund II**

This course is the second of a two semester program in which students become equity analysts and portfolio managers responsible for ‘real money’ portfolio of common equity securities (the Golden Griffin Fund or ‘GGF’). In the spring semester, students begin the process of original equity research, leading to recommendations for investment by the GGF. Students continue to follow and discuss current events in the economy and financial markets, and monitor and produce written reports regarding current GGF portfolio positions. Committee work started in the fall semester continues as well.

**Prerequisite:** either MBA 624 or FIN 624 and either MBA 812 or FIN 812.

**Offered:** every spring.

**FIN 650 Introduction to Financial Planning**

Survey of topics in wealth management and personal financial planning. Review development of the wealth management industry, including the evolution of the high-net-worth investor segment. Various approaches to asset management, benchmarks for evaluating portfolio performance, risk tolerance, and tax and estate planning issues will be explored.

**Prerequisite:** MBA 620 or FIN 620.

**Offered:** Fall.

**FIN 657 Financial Modeling with SAS**

Building financial models for forecasting and analyzing investment and financial products using the SAS programming language. Models in the areas of corporate finance, equities, bonds, portfolio management and derivative securities will be explored.

**Offered:** every fall & spring.

**FIN 658 Risk Management & Financial Institutions**

This course covers market risk including interest rate risk, credit risk, and operational risk, and how these are managed/hedged. We will model credit risk and value at risk metrics using historical simulation and scenario analysis. Relevant regulations are also covered

**Prerequisite:** FIN 508, FIN 620 and either FIN 621 or FIN 622.

**Offered:** Every spring.

**FIN 674 Business Analytics Using R**

This course introduces students to the open source software language R. Students will access publicly available financial data, process and analyze the data using R code. Analysis of financial ratios, investment portfolios, options, CAPM, Monte Carlo simulation, Value at Risk modeling and market microstructure will be explored.

**Prerequisite:** MBA 508 or FIN 508.

**Offered:** Occasionally.

**FIN 691 Supervised Applied Integrative Project**

Special project or internship experience designed and supervised by a faculty member in conjunction with program professional partners. Intended primarily for the Risk Management or Data Analytics concentrations to be fully integrative with business applications. Examples may include risk management or big data projects for or within investment firms or financial institutions.

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

**FIN 698 Finance Internship**

Internship experience.

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

**FIN 812 Equity Analysis**

The analysis and valuation of equity securities is developed in stages using a case approach based on live publicly traded companies. Valuation models and the concept of value creation follows preliminary analysis of financial statements and market based financial information on risk and return.

**Prerequisite:** MBA 620 or FIN 620.

**Offered:** Every fall.

**Business Law (LAW) Courses (Grad)**

**LAW 371 Business and Commercial Law**

American legal system and substantive law relating to business. This course focuses on the Constitution, Torts, Criminal, Cyber, Intellectual Property, Contracts, UCC Sales, International law and ethics and accountants professional responsibility.

**Offered:** Fall.

**Management (MGT) Courses**

**MGT 512 Principles of Management**

Overview of key management principles and frameworks in planning, organizing, leading and controlling an organization. Topics covered include, but are not limited to: developing a strategy, ethical decision-making, innovation and change management, managing in a global environment, organizational structures and authority, managing teams and human resources, theories on leadership, motivation and communication, and operations processes, will be introduced.

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

**MGT 605 Organizational Behavior**

As individuals who are working or expect to work in organizations, and those potentially interested in management positions, exploring and understanding the multitude of ways employees behave in organizations is vital. As noted in our textbook, “the people make the place” (section 1.1). As a current and/or future decision maker in an organization, improving your managerial skills is critical. In fact, Peter Drucker has written that as individuals move up the organizational ladder, human relations skills (leadership, teamwork, motivation, etc.) become paramount. This course will sharpen your knowledge about how to become a better manager/leader by helping you understand yourself and the behaviors of employees within organizations. We accomplish this by concentrating on three different perspectives: individuals in the organization, groups in the organization, and the organizational system.

**Offered:** Every fall, spring, & summer.
MGT 607 Operations Management & Sustainability 3 Credits
Operations management involves the planning, coordinating and executing of all activities that create goods and services while taking into account the Triple Bottom Line. This course will examine the economic, environmental, and social impacts of decision-making in the following areas: operations strategy, process strategy, quality management, facilities layout, inventory management, lean systems, and demand and capacity planning.
Offered: every fall, spring, & summer.

MGT 620 Global Management Strategy 3 Credits
Global Management Strategy is about strategic challenges confronting managers and firms expanding their horizons from local to global markets and resources. Its objective is to help students to understand the various aspects of strategic management that are specific to the global context. This course is designed to provide students with the knowledge and skills needed for creating, sustaining and renewing competitive advantages within a global context. Global Management Strategy introduces the key concepts, frameworks and principles required for an MNC (multinational company) to successfully engage in business activities in several, often disparate countries, cultures and markets.
Offered: occasionally.

MGT 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 or MGT 502.
Offered: every fall & spring.

MGT 642 Global Supply Chain Management 3 Credits
Supply Chain Management addresses the integrated management of the set of value-added activities from product development, through material procurement from vendors, through manufacturing and distribution of the good to the final customer. The course will address inventory movement within the supply chain, network configuration and location, capacity and demand management, the value of information, strategic alliance, new product development and technology and information impact in a global environment.
Prerequisite: MBA 507 or MGT 507.
Offered: every fall.

MGT 645 Fundamentals of International Business 3 Credits
This course introduces students to the aspects of business that change when an international border is crossed. Students examine the functional areas of business -- accounting, finance, economics, marketing and management -- and develop an understanding of the nature of competition in this complex environment.
Offered: fall.

MGT 651 Corporate Entrepreneurship 3 Credits
Corporate Entrepreneurship.
Offered: occasionally.

MGT 652 Launching and Growing Entrepreneurship Ventures 3 Credits
Identify and evaluate an idea, assess the market, business planning and analysis applied to launching and growing entrepreneurial ventures. Topics include the lean launch pad, business plan, starting a small business, competitive analysis, strategic and managerial analyses, understand the process of raising capital and how to speak to investors, and professional presentation methods. The class also provides interactive and entrepreneurs and local entrepreneurship professionals.
Offered: occasionally.

MGT 664 Global Marketing Strategy 3 Credits
This course provides students the opportunity to deepen their understanding of the design and implementation of a global strategy by concentrating on the decision areas most impacted by a firm’s activities in the global marketplace. The course first explores how decisions on product, pricing, promotion and distribution are shaped by the international environments. Those decision areas are then integrated into an overall global strategy.
Offered: occasionally.

MGT 667 Negotiation Theory and Practice 3 Credits
Explores formal and informal ways that managers negotiate differences. The course considers negotiation with peers, supervisors, subordinates, suppliers, customers, outside agencies and others as a key managerial process and a component of effective leadership. It takes a broad view of negotiations, examining the links between effective negotiation processes and influence, communication and relationship-management. We will examine research and concepts developed in a number of academic fields, and look closely at personal skills and experiences. The course requires intense involvement in negotiation simulation exercises, and thoughtful application of theory and research.
Offered: occasionally.

MGT 668 IT Tools & Supply Chain Management 3 Credits
The course is intended to provide the graduate business student with an understanding of key concepts and range of automated tools employed in solving supply change management problems. MS Excel is stressed.
Prerequisite: MBA 506 or MKT 506.
Offered: occasionally.

MGT 669 Multicultural Leadership 3 Credits
This course emphasizes the understanding of the skills that ethical and effective global business leaders need to have in order to manage the multiple cultural environments of international corporations. Students are tasked with the design of global leadership development programs for Graduate Business Programs and Corporations in order to demonstrate their understanding of the skills sets required.
Offered: every summer.

MGT 673 Comparative Management 3 Credits
This course emphasizes the students’ development as international managers and their understanding of the various environments within which they will be competing. Students study the impact of culture and value differences on the functional aspects of management -- communication, negotiation, decision making, control, and human resources -- and develop strategies for managing them in the international marketplace.
Offered: every spring.
Marketing (MKT) Courses

MKT 604 Marketing Management 3 Credits
This course provides a survey of the various factors that affect marketing strategy decisions as well as the variety of strategic marketing decisions themselves. An emphasis is placed on coverage of a range of the most important concepts used in the practice of Marketing Management.

Offered: every fall, spring, & summer.

MKT 614 Retailing 3 Credits
The retailing industry is undergoing tremendous disruption with the explosive growth of e-commerce. Multi-channel retailing is becoming the norm and the marketing challenges are many, including delivery of omni-channel customer experiences. This course is a study of the many challenges in retail management today using one of the leading textbooks on the topic. Student activities in the course include midterm and final exams, assignments and discussions.

Prerequisite: MBA 506 or MKT 506 or MKT 604.

Offered: every summer.

MKT 632 Marketing Data Analytics 3 Credits
This course is an introduction to big data and data analytics for business, including environmental scanning, external and internal to the corporation, strategy formulation, strategy implementation and evaluation and control. Students use their understanding of the history and current issues impacting the continuing development of the European Union. Students examine the forces leading to the development and the current issues impacting the continuing development of the European Union. Students use their understanding of the history and the current issues impacting the continuing development of the European Union.

Prerequisite: MBA 506 or MKT 506.

Offered: every fall & spring.

MKT 633 Global Logistics and Transportation 3 Credits
Organization of export and import operations in support of marketing, distribution, production and other global business functions, freight forwarding, shipping procedures and selecting transportation modes and documentation. Special attention is given to the logistics of humanitarian relief and the efforts of Catholic Relief Services and other global agencies.

Prerequisite: MBA 507 or MGT 507 and MBA 506 and MKT 506.

Offered: every spring.

MKT 634 Consumer Behavior 3 Credits
This course focuses on the application of information from the behavioral sciences (e.g. psychology, sociology, anthropology) to help understand consumer behavior. Emphasis is placed on understanding the factors that influence consumer behavior and developing the ability to apply this information to the practice of marketing. Additionally, students are encouraged to consider their own personal consumption behavior and to identify ways they can improve their consumption decision outcomes and reduce their susceptibility to undesirable external influences. Course topics include perception, memory, learning, persuasion, attitudes, materialism, behavioral decision theory, family and cultural influences.

Prerequisite: MBA 506 or MKT 506.

Offered: occasionally.

MKT 637 Social Media Marketing 3 Credits
In a world where almost 60% of new marketing jobs are in digital marketing, this Social Media Marketing course prepares students to understand and apply the essential skills required for monitoring, managing and measuring social media programs. The course introduces the key concepts of social media marketing on Facebook, Instagram, Snapchat, Twitter, Pinterest, YouTube, TikTok, Blogs, Vlogs, Webinars, and LinkedIn. Also covered are critical social media topics such as employee advocacy, social media policies, and social selling. Because not all social media programs are the same, the course provides a firm understanding of the difference between organic and paid social media strategies and uses real-life examples and simulations, so students walk away with career-ready skills.

Prerequisite: MBA 506.

Offered: occasionally.

MKT 648 Digital Marketing Strategies 3 Credits
Exact topics to be covered depend on recent advances and applications in digital marketing and social media.

Prerequisite: MBA 506 or MKT 506.

Offered: occasionally.
MKT 664 Search Marketing 3 Credits
Search Engine Marketing (SEM) has become one of the most important marketing strategies for business organizations. SEM involves a variety of techniques designed to increase a company’s visibility on popular search engines like Google, Yahoo and Bing. The course will cover Search Engine Optimization (SEO) strategies involving website development and web analytics as well as Pay-Per-Click (PPC) strategies using advertising programs like Google AdWords. As companies increasingly compete to drive customers to their websites, the skills covered in the course are becoming essential for modern marketing professionals and web designers.
Prerequisite: MBA 506 or MKT 506.
Offered: occasionally.

MKT 675 Service Marketing 3 Credits
Excelling in service management, from delivery to recovery, is the foundation for success in many industries today. The focus of this course is on the knowledge needed to develop and maintain strong customer relationships that improve customer satisfaction and retention. Customer satisfaction and retention are drivers of success for industries such as financial services, professional services, transportation, healthcare and hospitality industries.
Prerequisite: MBA 506 or MKT 506 or MKT 604.
Offered: occasionally.

*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 (http://catalog.canisius.edu/graduate/whelle-school-business/mba-business-administration/#coursestext).