Business Administration MBA, Accounting Emphasis

Admission Requirements

The admission standards for all Graduate Business Programs (master programs and graduate certificates) are the same. To be eligible to apply, an applicant must hold a bachelor’s degree from an accredited college or university and show high promise of academic success.

Graduate Business Programs take a holistic approach when evaluating student applications. Grade point average (GPA), and professional experience are considered when making an admissions decision.

Applicants must meet the general graduate admission requirements of the Graduate School, described in the UMSL catalog. Students are considered for admission to the graduate program in MBA only after they have formally applied for admission through the Graduate School.

Degree Requirements

Depending on the student’s previous background, programs will require a minimum of 30 hours. Coursework must be completed within a maximum six-year period. At least 2/3 of coursework must be taken while enrolled as an MBA candidate at UMSL.

All students must satisfy the following requirements in professional written and oral communication, business law and ethics/social responsibility, economics, and business statistics. The Graduate Business Office in collaboration with department chairs will determine whether a student satisfies these requirements. In general:

The Professional and Written Communications skills requirement can be satisfied by any one of the following:

- Evidence of prior coursework
- Completion of BUS AD 5100

The Business Law and Ethics/Social Responsibility requirements can be satisfied by any one of the following:

- Evidence of prior coursework
- Completion of BUS AD 5900

The Economics requirement can be satisfied by any one of the following:

- Evidence of prior coursework
- Completion of BUS AD 5000
- Completion of Economics boot camp

The Statistics requirement can be satisfied by any one of the following:

- Evidence of prior coursework
- Completion of SCMA 5300
- Completion of Statistics boot camp

Assurance of Learning

All MBA students are required to participate in the BUS AD 6991 Graduate Business Assessment Testing class during their last semester. This learning assessment course is not for credit.

Business Core (18 credit hours)

The following courses or their equivalents are required of all degree candidates.

<table>
<thead>
<tr>
<th>Course</th>
<th>Title</th>
<th>Credits</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACCTNG 5400</td>
<td>Financial and Managerial Accounting</td>
<td>3</td>
</tr>
<tr>
<td>FINANCE 6500</td>
<td>Financial Management</td>
<td>3</td>
</tr>
<tr>
<td>INFSYS 5800</td>
<td>Management Information Systems</td>
<td>3</td>
</tr>
<tr>
<td>MGMT 5600</td>
<td>Managing and Leading in Organizations</td>
<td>3</td>
</tr>
<tr>
<td>MKTG 5700</td>
<td>Integrated Marketing Strategies</td>
<td>3</td>
</tr>
<tr>
<td>SCMA 5310</td>
<td>Supply Chain Strategies</td>
<td>3</td>
</tr>
</tbody>
</table>

Students with prior business degrees take advanced courses in each of the functional areas listed in the Business Core, as advised by the Graduate Business Advisors assigned to the students. Based on a formal review and evaluation by the Graduate Business Programs Office, students may be granted waivers in the Business Core section. Waivers depend on the applicability of, and performance in, prior coursework. Regardless of the number of courses waived, all students must complete at least 30 credit hours to earn the MBA degree.

Strategic Management Required (3 credit hours)

Take one of the following:

<table>
<thead>
<tr>
<th>Course</th>
<th>Title</th>
<th>Credits</th>
</tr>
</thead>
<tbody>
<tr>
<td>BUS AD 6990</td>
<td>Strategy Formulation And Implementation</td>
<td>3</td>
</tr>
<tr>
<td>INTL BUS 5289</td>
<td>International Business Strategies</td>
<td>3</td>
</tr>
<tr>
<td>MGMT 4614</td>
<td>Entrepreneurship/Small Business Management</td>
<td>3</td>
</tr>
</tbody>
</table>

Students with a non-business undergraduate degree are required to take BUS AD 6990 to satisfy the Strategic Management requirement.

Electives (9 credit hours)

Students may choose to pursue an Emphasis Area to satisfy the 9 credit hour Electives requirement or pursue an MBA with no emphasis area. No course may be used for more than one emphasis area. If no emphasis area is chosen, students have the flexibility to customize their MBA by choosing from a large collection of elective graduate courses within the College of Business Administration, in consultation with their Graduate Business academic advisor.

Emphasis Area Requirements

Master of Business Administration (MBA) students seeking an emphasis in Accounting must complete a minimum of 9 hours of Accounting Electives beyond ACCTNG 5400 as follows:

<table>
<thead>
<tr>
<th>Course</th>
<th>Title</th>
<th>Credits</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACCTNG 5404</td>
<td>Professional Accountancy I</td>
<td>3</td>
</tr>
<tr>
<td>ACCTNG 5405</td>
<td>Professional Accountancy II</td>
<td>3</td>
</tr>
<tr>
<td>ACCTNG 5411</td>
<td>Cost Systems Analysis</td>
<td>3</td>
</tr>
</tbody>
</table>
or ACCTNG 5421
or ACCTNG 5447

Information Systems in Accounting
Taxation of Individuals and Businesses

Total Hours

Students that have completed equivalent courses to any of the above may choose:

<table>
<thead>
<tr>
<th>Course Code</th>
<th>Course Title</th>
<th>Hours</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACCTNG 4401</td>
<td>Financial Accounting and Reporting III</td>
<td>3</td>
</tr>
<tr>
<td>ACCTNG 4402</td>
<td>Financial Accounting and Reporting IV</td>
<td>3</td>
</tr>
<tr>
<td>ACCTNG 4435</td>
<td>Auditing</td>
<td>3</td>
</tr>
</tbody>
</table>

Any other 5000-level course except ACCTNG 5400 and ACCTNG 5401

Students with an undergraduate degree in accounting qualify to waive ACCTNG 5400 and ACCTNG 5401. These courses may be replaced with any upper level accounting course. A maximum of 15 hours in any functional area will count toward degree requirements. Only courses that are substantially different from courses taken for credit in a student's undergraduate program will be acceptable.

**Learning Outcomes**

Upon completion of the program, graduates will be able to:

- Demonstrate knowledge of core business content in accounting, finance, information systems, supply chain analytics, management, and marketing.
- Apply core business content and principles for effective business decision making.
- Demonstrate analytical skills to solve business problems and evaluate the conditions of corporations and markets.
- Effectively communicate business insights using oral and written formats.
- Identify legal/ethical issues and implications, and make informed decisions.
- Expand leadership skills to effectively engage with stakeholders in a professional manner.
- Demonstrate a global mindset needed to effectively navigate the interconnected nature of today's business environment.
- Understand the Accounting cycle from analysis of transaction through financial statements.
- Apply key financial accounting topics related to balance sheet and income statement accounts.
- Demonstrate appropriate concepts of managerial accounting.