

COLLEGE OF BUSINESS



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Departments

- ◆ Accounting
- ◆ Economics, Finance, and General Business
- ◆ Management and Marketing

The School of Business was authorized on July 1, 1972, through the merger of the Division of Business and the Department of Economics. Subsequently, the School was departmentalized and today it includes the departments of Accounting; Economics, Finance and General Business; Management and Marketing; and Business Education and Administrative Services. In addition, the School has an office of Business Graduate Programs, a Center for Professional Development, and a Center for Business Development and Economic Research. The School is accredited by the Association to Advance Collegiate Schools of Business (AACSB) and shares the various accreditations of the University. On July 1, 2003, the School of Business evolved to the College of Business.

Mission

The mission of the College of Business is teaching, research and service. Teaching and research are afforded equal priorities. Relative emphasis is on undergraduate programs. All instructional programs seek to cover subject matter that is generally included in collegiate management education programs designed to prepare students to be effective collaborators in the twenty-first century. Many of the research and service activities of the College focus on problems or subjects of interest to businesses and other organizations in the State of Mississippi. As a major historically black university located in an urban area, the primary objectives of research are to contribute to the solution of business and economic problems, particularly issues affecting the urban community and a diverse population; to improve the practice and performance of business and economic organizations; and to improve instruction in business and economic disciplines. The service component of the mission emphasizes support to local businesses, professions, government, and other institutions whose work emphasizes business, economic and urban issues. The College is committed to providing broad access to all of its programs and services without sacrificing access of historically disadvantaged populations.

The College of Business offers, through the departments of Accounting; Economics, Finance and General Business; and Management and Marketing, the Master of Business Administration (M.B.A.), Master of Professional

Accountancy (M.P.A.), and Doctor of Philosophy (Ph.D.) degrees. The College of Business strives to achieve several goals in each of its programs.

BUSINESS GRADUATE PROGRAMS

- ◆ Master of Business Administration
- ◆ Master of Professional Accountancy

Dr. Jean-Claude Assad, Director

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DEPARTMENT OF ACCOUNTING

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Faculty

Dr. G. Glover, Associate Professor
Dr. M. Grayson, Assistant Professor
Dr. R. Gupta, Associate Professor
Dr. C. Hill, Assistant Professor

DEPARTMENT OF ECONOMICS, FINANCE AND GENERAL BUSINESS

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Faculty

Dr. O. Anyamele, Associate Professor
Dr. M. Alexander, Associate Professor
Dr. J. Assad, Associate Professor
Dr. D. Didia, Assistant Professor
Dr. F. Ezeala-Harrison, Professor
Dr. P. Freeman, Associate Professor

Dr. P. Fuller, Professor
Dr. G. Grass Fulgham, Professor
Dr. G. Yu, Assistant Professor

**DEPARTMENT OF ENTREPRENEURSHIP
AND PROFESSIONAL DEVELOPMENT**

Dr. Mary M. White, Associate Professor and Chair
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Faculty

Dr. D. Posey, Associate Professor

**DEPARTMENT OF
MANAGEMENT AND MARKETING**

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Faculty

Dr. C. Stammerjohan, Assistant Professor
Dr. P. Thiagarajan, Assistant Professor
Dr. D Rana, Professor
Dr. M. Bsat, Assistant Professor
Dr. A. L. Mosley, Assistant Professor
Dr. J. White, Assistant Professor
Dr. S. Perkins, Assistant Professor
Dr. H. Chong, Assistant Professor
Dr. R. Rauniar, Assistant Professor
Dr. P. Wang, Assistant Professor

Goals of the Master of Professional Accountancy Program

The M.P.A. degree as structured is viewed as a terminal degree necessary for entry into professional accounting positions in public accounting, industry, government and health and social institutions.

The goals of the M.P.A. program are:

- ◆ To instill in students a broad perspective of the accounting environment;
- ◆ To equip students with specific skills thereby enabling them to function productively;
- ◆ To provide students with a basic core of knowledge in business and management.

Goals of the Master of Business Administration Program

The design and intent of the M.B.A. degree program are:

- ◆ To prepare our students for entry level, professional and mid-level management positions in an environment where the labor force is becoming more diversified and internationalization of business and industry are essential for remaining competitive.

- ◆ To develop each of our students in all of the functional areas of Business and Economics from an applications standpoint; and,
- ◆ To train all of our students in research methodology as it pertains to Business research.

Admission Requirements

Students seeking admission to the MBA or MPA program must submit the following to the Office of Business Programs:

1. Application to the Division of Graduate Studies.
2. Undergraduate transcripts from all colleges and universities attended.
3. Scores from the Graduate Management Admission Test (GMAT). GMAT scores older than five years are not acceptable;
4. Three letters of recommendation;
5. Evidence of professional and/or managerial experience.

Regular Admissions

To be considered for regular admission into the MBA or the MPA program, an applicant must satisfy the following minimum composite score (s):

- a. GMAT score + (200 x undergraduate GPA* (bachelor's level)) = 950
- b. GMAT score + (200 x upper level undergraduate GPA* (bachelor level)) = 1000

*Scale of 4.00.

Conditional Admissions

The College of Business grants a limited number of Conditional Admissions to applicants with a composite score in the range of 850 to 949, and/or a minimum upper division composite score of 949. Applications for students whose composite scores are between 850 and 949 are forwarded to the Business Graduate Advisory Council for an admission recommendation. The number of students admitted in this category will not exceed 20% of the total number of students granted Regular Admission for the semester of application. Additionally, applicants must satisfy the Division of Graduate Studies' minimum GPA requirement of 2.50 (on a 4.00 scale) to be considered for admission eligibility.

Scholastic Requirements

1. The College of Business requires all MBA and MPA students to maintain a minimum cumulative 3.00 grade point average.
2. A student who falls below 3.00 cumulative average (GPA) is placed on academic probation and will be requested to appear for counseling.
3. A student who falls below a 3.00 average for two consecutive semesters will be expelled from the program.
4. The Graduate English Competency Examination must be taken during the first semester of graduate studies. If a student fails the examination, they must register for ENG 500- Advanced Lab Writing, the second semester of graduate studies. This course cannot be used as an elective for the M.B.A. or the M.P.A. degree.
5. No credit will be granted for any course with an assigned grade below "C" as applicable toward

meeting the requirements for the M.B.A. or M.P.A. degree.

- Any course to be taken outside the College of Business to be applied toward the degree requirements must receive prior approval in writing from the Director of Business Graduate Programs. Courses taken outside the College of Business to meet the degree requirements are strongly discouraged.
- A minimum GPA of 3.00 is required overall and in required MBA and MPA courses for graduation.

MASTER OF PROFESSIONAL ACCOUNTANCY

Program Information

The MPA Program is open to anyone who has a baccalaureate degree from an accredited institution. The program consists of 30 semester hours of graduate course work. Generally, students with an undergraduate degree with a major in accounting will only have to take 30 semester hours of graduate work.

Students with an undergraduate degree with a major in a business discipline other than accounting must complete the undergraduate accounting prerequisite hours listed below before enrolling in graduate accounting courses.

Students with an undergraduate degree other than business or accounting must complete the undergraduate accounting and general business prerequisite hours listed below before enrolling in graduate courses.

Undergraduate Prerequisite Courses

Accounting

Course	Title	Semester Hours
ACC 211	Principles of Financial Accounting	3
ACC 212	Principles of Managerial Accounting	3
ACC 314	Intermediate Accounting I	3
ACC 315	Intermediate Accounting II	3
ACC 423	Income Tax Accounting	3
ACC 455	Auditing	3
	<i>Total hours</i>	18

General Business

GB 201	Intro to Legal Aspects of Business	3
ECO 359	Business Statistics	3
ECO 211	Principles of Macroeconomics	3
ECO 212	Principles of Microeconomics	3
MNGT 330	Management to Organizations	3
MKT 351	Marketing Management	3
	<i>Total hours</i>	18

Graduate MPA Courses

Accounting Course	Title	Semester Hours
ACC 540	Advanced Managerial Accounting	3
ACC 541	Advanced Accounting Theory	3
ACC 557	Seminar in Attestation	3
ACC 565	Seminar in Gov. & NFP Accounting	3
ACC 575	Research in Taxation	3

Electives: Accounting Courses (Select Two)

ACC 536	Advanced and International Accounting	3
ACC 573	Advanced Income Tax Accounting	3
ACC 592	Accounting Information Systems	3
ACC 545	Financial Statement Analysis	3
ACC 561	CPA Review	3

*Business Courses

MNGT 520	Productions & Operations Management	3
MNGT 516	Statistics for Business Decisions	3
FNGB 515	Managerial Finance	3

*Business Courses

MPA students must complete 9 hours of graduate non-accounting business elective FNGB 515, Managerial Finance; Statistics for Business Decisions; and MNGT 520, Productions & Operations Management are required for students who have not recently completed similar courses in their undergraduate studies. Students who have recently completed similar undergraduate courses (e.g., production management or quantitative business analysis; six hours of statistics) may select other business electives, subject to the approval of the MPA advisor.

Selection of Accounting Electives is Subject to the Following Constraints

- Most accounting electives are split-level course offered to an individual student for either undergraduate or graduate credit but not both.
- ACC 536 Advanced and International Accounting is required for MPA students who did not complete an equivalent undergraduate course.
- ACC 592 Accounting Information Systems is required for MPA students who did not complete an undergraduate accounting information systems course.

MASTER OF BUSINESS ADMINISTRATION

Admission to the MBA Program is open to all students who have satisfactorily completed a baccalaureate degree from an accredited four-year institution. Students with a baccalaureate degree in business generally have met the undergraduate prerequisites necessary prior to enrollment in the MBA curriculum. Students with undergraduate degree outside the business discipline must satisfy the 30 credit-hours of prerequisites listed below, before enrolling in the MBA curriculum.

The MBA curriculum consists of a total of 30 credit-hours of graduate business courses in the areas of accounting, economics, finance, management, marketing and statistics. Of the 30 credit- hours, 24 hours constitute the program core requirements and must be completed by all MBA students. The remaining 6 hours are restricted business electives.

To encourage timely completion of program requirements and to avoid course scheduling conflict, students are advised to the Business Graduate Programs Office for information about sequential course offering and additional scheduling details.

Undergraduate Prerequisites for the MBA

Course	Title	Semester Hours
ACC 211	Principles of Financial Accounting	3
ACC 212	Principles of Managerial Accounting	3
ECO 211 & 212	Principles of Economics I & II	6
FNGB 320	Business Finance	3
ECO 357 & 358	Business Statistics I & II	6
MNGT 330	Management to Organizations	3
MKT 351	Marketing Management	3
BEAS 325	Business Communications	3
	<i>Total</i>	30

MBA Curriculum (30 Credit-hours)

Core Requirements		Semester Hours
Course	Title	Hours
MNGT 502	Human Rel. & Org. Behavior	3
MNGT 516	Statistics for Business Decisions	3
MKT 530	Managerial Marketing	3
ACC 540	Managerial Accounting	3
MNGT 520	Adv. Production & Oper. Mngt.	3
ECO 530	Managerial Economics	3
FNGB 515	Managerial Finance	3
MNGT 560	Seminar in Business Policy	3
	<i>Hours</i>	24

Restricted Electives (6 credit-hours); choose any two of the following:

ECO 511	Macroeconomic Theory	3
ACC 545	Financial Statement Analysis	3
FNGB 561	Business Research Projects	3
ACC, MNGT, MKT, ECO, or ENTR	Elective	3

Recommendations for a Second Degree

◆ **MBA: First Degree; MPA Second Degree**
After completing the MBA, a student wishing to complete the MPA must submit:

1. An Application to the Division of Graduate Studies for the MPA program.
2. An official MBA transcript to the Division of Graduate Studies
3. Three letters of recommendation from MBA professors to the Office of Graduate Business Programs.

If admitted for the second degree, the student must complete all undergraduate accounting prerequisite before completing the following 18 graduate credits hours in Accounting.

ACC 541	Advanced Accounting Theory
ACC 565	Seminar in Government & Non-Profit Accounting
ACC 567	Research in Taxation
ACC xxx	Elective
ACC xxx	Elective

◆ **MPA: First Degree; MBA Second Degree**
After completing the MPA, a student wishing to complete the MBA must submit:

1. An Application to the Division of Graduate Studies for the MBA program.
2. An official MPA transcript to the Division of Graduate Studies
3. Three letters of recommendation from MPA professors to the Office of Graduate Business Programs.

If admitted for the second degree, the student must complete all undergraduate accounting prerequisite before completing the following 18 graduate credit hours.

MNGT 502	Human Resources and Organizational Behavior
MNGT 560	Business Policy
MKT 530	Managerial Marketing
ECO 530	Managerial Economics
MBA Elective	ENTR, MKT, ECO, MNGT or FNGB
MBA Elective	ENTR, MKT, ECO, MNGT or FNGB

NOTE: Students wishing to pursue the second degree must contact the MBA academic advisor, the MPA academic advisor, or the graduate program director to develop the appropriate plan of study to ensure timely completion of requirements.

DESCRIPTION OF COURSES

Accounting

ACC 536 Advanced and International Accounting (3 Hours) Prerequisites: ACC 314, 315. A study of advanced accounting issues concerning partnerships, consolidations, international operations, and International Financial Reporting Standards. Not open to those who completed ACC 436 at the undergraduate level.

ACC 540 Advanced Managerial Accounting (3 Hours) Prerequisites: ACC 211, 212. Study of managerial uses of accounting information and trends in internal accounting functions.

ACC 541 Advanced Accounting Theory (3 Hours) Prerequisite: ACC 314. A brief historical development of accounting thought followed by an intensive investigation of the theoretical framework on which accounting principles and procedures rest.

ACC 545 Financial Statement Analysis (3 Hours) Prerequisites: ACC 211, 212. This course offers a study of the tools and techniques utilized to analyze financial positions, results of operations, and cash flows as reported in corporate annual reports.

ACC 557 Seminar in Attestation (3 Hours) Prerequisites: ACC 211, 212. Study and refinement of generally accepted auditing standards, procedures and extension of auditing procedures; study of special investigations and audit reports; review of recent auditing trends, research, and pronouncements.

ACC 561 CPA Review I (3 Hours) Prerequisite: ACC 314. A review of selected topics as tested on the Uniform CPA Examination.

ACC 565 Seminar in Governmental and Not-for-Profit Accounting (3 Hours) Prerequisites: ACC 211, 212. A study of generally accepted accounting principles of state and local governments and selected nonprofit entities with an emphasis on current developments in these areas.

ACC 573 Advanced Income Tax Accounting (3 Hours) Prerequisite: ACC 423. A study of federal and state income tax laws for fiduciaries, partnerships, and corporations utilizing modern research technology. Not open to those who completed ACC 473 at the undergraduate level.

ACC 575 Research in Taxation (3 Hours) Prerequisite: ACC 423. A study of selected tax issues and the application of tax research methodology. Topics include the tax research environment, primary and secondary sources of federal tax law, and implementing tax research tools.

ACC 581 Special Topics (3 Hours) Prerequisites: ACC 211, 212 and consent of the Instructor. Directed study of contemporary topics in accounting practice.

ACC 583 Seminar in International Accountancy (3 Hours) Prerequisite: ACC 211, 212. This course offers a study of GAAP, GAAS and professional accountancy in a global context. Topics include diversity in reporting practices, International Financial Reporting Standards, and emerging issues.

ACC 592 Accounting Information Systems (3 Hours) Prerequisite: ACC 314. A study of theory and practice as applied to accounting information systems. The course examines the process for purchasing or designing accounting systems and a variety of topics dealing with the role of technology in building, implementing, controlling, and auditing accounting information systems. A secondary goal of the course is to help students become more comfortable using computer-based tools including e-mail, accounting software and the World Wide Web. Not open to those who completed ACC 492 at the undergraduate level.

Economics

ECO 500 Environmental Economics. (3 Hours) This course is concerned with a theoretical frame work for the analysis of environmental problems, including concepts of market failure and externalities, materials balance and property rights. The policy implications of this analytical model are explored for a range of topics including pollution and the preservation of natural environmental species. It also explores the effects of economic growth on the environment to include the interrelationships between the economics activity and the environment. Cost benefit analysis, and the application of the economic theory of external economies and diseconomies and welfare economics is applied to problems of the physical and socioeconomic environment.

***ECO 511 Macroeconomic Theory.** (3 Hours) Macroeconomic concepts relating to the theory of income and employment. Analysis of changes in the level of economic activity, economic growth and inflation.

***ECO 512 Microeconomic Theory.** (3 Hours) Detailed analysis of traditional microeconomic theory, including consumer behavior theories, theories of production, cost curves, market structure and factor price determination.

ECO 514 Manpower Problems. (3 Hours) The development of the economic conditions which prevent different groups of people from acquiring marketable skills. The impact of the unemployables on the free enterprise system and a survey of federal legislation designed to eliminate the economic conditions which prevent these groups of people from entering the labor markets.

ECO 516 History of Economic Thought. (3 Hours) Development of the analytical tools and concepts which comprise economic theory with special emphasis on the contributions of the classical economists, Marginalists, Neo-classicists, Institutionalists and Keynes.

ECO 530 Managerial Economics. (3 Hours) Economic tools of analysis in the operation of a business; applied microeconomic, to solve selected business problems and to aid decision making in business firms and other organizations.

ECO 540 Monetary Theory. (3 Hours) An examination of monetary theories. A discussion of the quantity theory, the demand for money, the velocity of money, interest rate theory, and the flow of money among the various sectors of the economy.

ECO 541 Monetary Policy. (3 Hours) A detailed analysis of neoclassical theories of central banking, debt management, and financial intermediaries and their impact on the level of employment, prices and economic growth. The development of appropriate monetary policy over the course of the business cycles. A discussion of current issues concerning monetary policy.

ECO 544 Public Finance. (3 Hours) An economic analysis of government expenditures and receipts; the pricing of government services to the public. The economic impact of government expenditures and taxation on the level of income, employment, economic growth and the allocation of scarce resources.

ECO 546 International Economics. (3 Hours) A development of the classical, neoclassical and modern theories of international trade and the economic benefits derived. The impact of international trade on the economics of the world and the formulation of the appropriate international trade policy.

ECO 555 Economic Development of Blacks. (3 Hours) A survey of the basic economic conditions of Blacks and the development of strategies designed to improve their economic development. A detailed analysis of federal legislation to improve the economic conditions of Blacks. A discussion of the impact of Black Capitalism on the economic development of Blacks. A discussion of the different theories and ideologies of the government, labor unions, big business, civil rights organizations as to how Blacks can best achieve economic development.

ECO 556 Urban Economics. (3 Hours) A detailed economic analysis of the major economic problems facing the government of our central cities, such as, transportation, the flight to the suburbs by high income groups, education, housing, and taxation. A survey of the different theories and ideologies on the part of economists, government officials, business leaders, and politicians as to how the problems of our cities can best be solved.

ECO 558 Statistics. (3 Hours) Classical statistics and regression analysis; descriptive statistics, probability, point and interval estimation, decision theory, variance analysis, linear regression, and least square estimates.

ECO 570 Economics Seminar. (3 Hours) Guided individual research in current economic problems, including research methodology.

ECO 599 Thesis Research. (3 Hours) Preparation of thesis required of all students writing master's thesis in economics.

Finance

FNGB 503 Environmental Concepts in Business Administrations (3 Hours) Prerequisites: FNGB 201, 302, MNGT 330 or equivalent. An analysis of environmental factors relating to the business organization including labor, government, public ethics, and international forces.

FNGB 504 Legal Environment of Business. (3 Hours) Prerequisites: FNGB 201 and/ or 302 or equivalent. The operation of the business organization in studies relative to the legal aspects of its operational environment.

FNGB 515 Managerial Finance. (3 Hours) Prerequisites: FNGB 320 or equivalent. A study of capital budgeting techniques, methods of determining a firm's cost of capital, valuing stocks and bonds, and international finance.

***FNGB 561 Seminar in Business Administration and Research Project.** (3 Hours) Prerequisite: 24 hours of MBA course work. Requirement: Supervised individual research relative to the student's research project required for completion of the degree program.

Marketing

***MKT 530 Managerial Marketing.** (3 Hours) Prerequisites: MKT 351, ECO 357, 358, ACC 211, and 212, and ECO 211, 212 or equivalent. Integration of the concepts of marketing with decision-making relative to marketing management situations.

MKT 531 Special Problems in Marketing. (3 Hours) Prerequisite: MKT 530 or equivalent. Advanced study of marketing theories with emphasis upon quantitative techniques applied to marketing problems.

MKT 532 Advertising. (3 Hours) Prerequisite: MKT 530. Is an advanced advertising course in the Field of Marketing. This course is designed to introduce the student to the advertising decision areas: Advertising Objectives, Advertising Copy and Design, Advertising Media, Media Vehicles and Schedules, Advertising Budget and Advertising Campaigns.

MKT 538 Marketing Research. (3 Hours) Prerequisite: MKT 530. Study of Scientific Methodology and major techniques used to design, collect and analyze research data pertaining to marketing problems. Students are responsible for designing a marketing research project, developing a questionnaire, collecting data, computer analyzing the data, via cross tabulation and other univariate and multivariate techniques, and preparation of a final report. Students will also be responsible for evaluating and assessing current published marketing research projects.

MKT 540 Consumer Behavior. (3 Hours) Prerequisite: MKT 530. This course is designed to introduce the student to "The State of the Art" in buyer research and theory. Contemporary issues such as Consumerism (E.G. Consumer Behavior, Regulation and Consumer Liabilities, redress, etc.); Black Buyer Behavior; Regulation and Consumer Behavior; and Consumer Thought Processes (e.g. perceptions, attitudes, cognitions, conations, opinions, interest, intentions and pre and post purchase behaviors) will be the major focal areas for this course.

MKT 566 International Marketing. (3 Hours) Prerequisite: MKT 530. Study of the similarities and differences between domestic marketing and international marketing, an examination of strategic international marketing for developing a complete marketing plan for a product and a country of their choice.

Management

***MNGT 502 Human Relations and Organizational Behavior.** (3 Hours) Prerequisite: MNGT 330 or equivalent. A study of organizational theory, group behavior, motivation, and systems applications to organizational management.

MNGT 510 Mathematical Analysis for Management. (3 Hours) Prerequisite: MATH 111. To be taken if the student has not had college level calculus. Concepts of analysis: sets, relations, functions, limits differentiation, sequences, integration, and matrix algebra. Applications to business problems are emphasized. This course cannot be used as an elective.

MNGT 511 Computer Applications in Management. (3 Hours) A survey of the use of the computer as a tool for decision making, communication, and research. This course will include the use of the computer as a support for all business activities: word processing, database, spreadsheet, graphics, electronic mail, Internet, world wide web, and Internet.

***MNGT 516 Statistics for Business Decisions.** (3 Hours) Prerequisites: MATH 231 and/or MNGT 510, ECO 357, 358 or equivalent. A study of data collection, presentation, and analysis including interval estimation, hypothesis testing, Bayesian analysis, regression, and correction techniques.

MNGT 520 Advanced Production Management. (3 Hours) Planning, organizing, and controlling production with emphasis upon contemporary quantitative techniques and their applications.

MNGT 555 Business and Ethics. (3 Hours) The task of business ethics is the systematic study of ethical values that ought to guide human conduct; the study of what constitutes the obligations and responsibilities of agents and institutions; the examination of predictable outcomes in human costs and benefits; the study of character traits or dispositions-all in the interests of promoting human welfare.

***MNGT 560 Business Policy.** (3 Hours) Requirement: This course is to be taken after the student has completed at least 27 hours in the MBA Program. Business policy is an interdisciplinary capstone course which focuses on all aspects of business.

***Required MBA courses**