ACCOUNTING

OVERVIEW

The Master of Accountancy (M.Acc.) degree is designed to prepare students to become successful professionals in the field of accounting. The M.Acc. degree also provides individuals interested in becoming a Certified Management Accountant (CMA) with the educational background to successfully pass the exam and begin careers in corporate, governmental and not-for-profit accounting.

DEGREES

- Accountancy (M.Acc.) AMP
- Accountancy M.Acc.

FACULTY

Arel, Barbara M.; Associate Professor, School of Business Administration; PHD, Arizona State University
Beaudoin, Cathy A.; Assistant Professor, School of Business Administration; PHD, Drexel University
Bonfield, Carolyn Marie; Associate Professor, School of Business Administration; PHD, University of Iowa
Cats-Baril, William Lawrence; Associate Professor, School of Business Administration; PHD, University of Wisconsin Madison
Chiang, Kevin C.; Professor, School of Business Administration; PHD, Louisiana State University
Dempsey, Stephen Jeffrey; Associate Professor, School of Business Administration; PHD, Virginia Polytechnic Institute and State University
DeWitt, Rocki-Lee; Professor, School of Business Administration; PHD, Columbia University
Do, Hung Tuan; Assistant Professor, School of Business Administration; PHD, Purdue University
Hughes, Susan Boedeker; Associate Professor, School of Business Administration; PHD, University of Cincinnati
Jones, David A.; Associate Professor, School of Business Administration; PHD, University of Calgary
Kingsley, Allison F.; Assistant Professor, School of Business Administration; PHD, Columbia University
Lucas, Marilyn T.; Associate Professor, School of Business Administration; PHD, University of Illinois Urbana-Champaign
Marble, Hugh; Assistant Professor, School of Business Administration; PHD, University of Florida
McIntosh, Barbara Ruth; Professor, School of Business Administration; PHD, Purdue University
Noordewier, Thomas Gerald; Professor, School of Business Administration; PHD, University of Wisconsin Madison
Novak, David C.; Associate Professor, School of Business Administration; PHD, Virginia Polytechnic Institute and State University
Parke, Edward Lauck; Associate Professor, School of Business Administration; PHD, University of Massachusetts Amherst
Sharma, Pramodita; Professor, School of Business Administration; PHD, University of Calgary
Sharma, Sanjay; Professor, School of Business Administration; PHD, University of Calgary
Sinkula, James Michael; Professor, School of Business Administration; PHD, University of Arkansas
Tomas III, Michael John; Associate Professor, School of Business Administration; PHD, Syracuse University
Tomas, Amy M.; Senior Lecturer, School of Business Administration; PHD, University of Memphis
Vanden Bergh, Richard G.; Associate Professor, School of Business Administration; PHD, University of California Berkeley
Walberg, Glenn C.; Assistant Professor, School of Business Administration; JD, College of William and Mary
Zhang, Chun; Associate Professor, School of Business Administration; PHD, Michigan State University
Zhang, Jie; Assistant Professor, School of Business Administration; DBA, Boston University

Courses

BSAD 222. Human Resource Management. 3 Credits.
Critical examination of contemporary problems in human resource management; including job analysis, recruitment, training and employee development, health and safety, compensation, performance appraisal, and related topics. Prerequisite: BSAD 120; Senior standing.

BSAD 226. Current Iss in Mgmt & Org Thry. 1-3 Credits.
Subjects may include training and development, selection and recruitment, and affirmative action. Prerequisite: BSAD 120.

BSAD 251. Marketing Research. 3 Credits.
The role of research in a marketing information framework. Emphasis on survey research, data collection, and analysis. Experimental designs also examined. Prerequisite: BSAD 150.

BSAD 252. Marketing Research Practicum. 3 Credits.
Market research field project. Students design survey instruments, collect and analyze data, and present results to clients in a business environment. Prerequisites: BSAD 251 and Instructor permission.

BSAD 258. D2: Intn’l Market Analysis. 3 Credits.
Examines the cultural, economic, historic, and political factors that affect the analysis of foreign markets. Specific attention is given to the processes by which market entry decisions are developed and implemented. Prerequisites: Junior/Senior/Graduate standing; BSAD 150 or permission of the Instructor.

BSAD 260. Financial Statement Analysis. 3 Credits.
A study of the concepts and techniques underlying corporate financial statement analysis, with an emphasis on equity valuation models. Pre/co-requisites: BSAD majors/minors; Senior or Graduate standing; BSAD 180 or BSAD 308.

BSAD 263. Environmntl & Social Reporting. 3 Credits.
An examination of voluntary and mandatory reporting of environmental and other social activities along with related issues through readings and research. Prerequisites: Junior standing; BSAD 061 or BSAD 065 or BSAD 306.
BSAD 264. Intro to Federal Taxation. 3 Credits.
An introduction to US federal taxation as it applies to individuals and business entities including proprietorships, partnerships, C Corporations, S Corporations. Prerequisites: BSAD majors/ minors; Senior or Graduate standing; BSAD 060 and BSAD 061 or their equivalent.

BSAD 265. Accounting Information Systems. 3 Credits.
Examination of how accounting information is collected, stored and made available to decision makers with an emphasis on internal control implementation. Prerequisites: BSAD majors/minors; Senior or Graduate standing; BSAD 060 and BSAD 061 or their equivalent.

BSAD 266. Advanced Accounting. 3 Credits.
Focuses on accounting for business combinations and developing consolidated financial statements. Includes accounting for foreign currency transactions, foreign subsidiaries, governmental entities and not-for-profit organizations. Prerequisite: BSAD 162.

BSAD 267. Auditing. 3 Credits.
Examination of auditing theory and practice. Topics include standards, ethics and legal responsibilities of the profession, audit planning, internal control, audit evidence and auditor communications. Prerequisites: BSAD majors/minors; Senior or Graduate standing; BSAD 162, BSAD 265.

BSAD 268. Adv Topics in Management Acctg. 3 Credits.
Emphasizes use of internal and external information in management decision making; includes cost of inventory, business activities, strategic use of information, long-range planning. Prerequisites: BSAD 061 or BSAD 306 or equivalent; Senior/Graduate standing.

BSAD 270. Quant Anyl for Managerial Dec. 3 Credits.
Application of management science methods to managerial decision making, emphasizing modeling and use of solution results. Topics include mathematical programming, waiting-line analysis, and computer simulation. Prerequisite: STAT141, MATH 020 or MATH 021.

BSAD 282. Security Val & Portfolio Mgmt. 3 Credits.
Examination of theories and evidence on the investment decision process including operations of equity securities markets, market efficiency, financial asset prices, and portfolio management. Prerequisite: BSAD 180 or BSAD 308.

BSAD 285. Options and Futures. 3 Credits.
Financial derivatives - options, futures and swaps. Topics include: structures of the markets for exchange traded and over-the-counter derivatives; identification and exploitation of arbitrage opportunities; use and misuse of derivatives to hedge risk in both financial and product markets. Prerequisite: Junior Standing; BSAD 180 or BSAD 308.

BSAD 288. Wall Street Seminar. 3 Credits.
Application of financial theory to stock/bond valuation, credit analysis, security underwriting, or risk management. Students will complete projects assigned by major financial service firms. Prerequisites: BSAD 180; Instructor invitation only.

BSAD 293. Integrated Product Development. 3 Credits.
Project-based course focusing on the entire product life cycle. Team dynamics, process and product design, quality, materials, management, and environmentally-conscious manufacturing. Prerequisite: Junior/Senior standing or Instructor Permission. Cross-listed with: ME 265, STAT 265.

BSAD 295. Special Topics. 1-18 Credits.
Advanced courses on topics beyond the scope of existing departmental offerings. See Schedule of Courses for specific titles and prerequisites. Prerequisite: Senior standing.

BSAD 305. Fundamentals of Marketing Mgmt. 3 Credits.
Accelerated course on marketing principles and theory. Analytical approach to study of product pricing strategies; distribution, communication, and promotion; consumer behavior and development of corporate marketing strategy. Prerequisite: MBA standing.

BSAD 306. Fundamentals of Accounting. 3 Credits.
Introduction to basic concepts for developing and interpreting financial statements. Introduction to use of accounting information for planning, cost behavior, control, and decision making. Prerequisite: MBA standing.

BSAD 307. Organization & Mgmt Studies. 3 Credits.
A survey course of the principles of management and organization behavior. The fundamentals of planning, organizing, leading, staffing, and controlling are covered. Particular attention is given to organization theory and behavior, including topics such as motivation, group behavior and decision making. All areas are covered in an international context. Prerequisite: MBA standing.

BSAD 308. Managerial Finance. 3 Credits.
An introduction to financial decision making in the firm. Decisions related to acquisition and allocation of funds are examined and practiced through cases and problems. Prerequisite: MBA standing; BSAD 306.

BSAD 309. Political Envir of Business. 3 Credits.
Explore the rationale for government interaction with business. Analyze (1) business, and the broader society’s demand for public policy, as well as (2) the political institutions that supply public policy in both domestic and international contexts. Prerequisite: MBA Standing.

BSAD 331. Health Care Management. 3 Credits.
Addresses changing challenges confronted by managers in health services delivery organizations. Examines applications and limitations of management concepts and processes in the health care context. Prerequisite: MBA standing. Cross-listed with: PA 312.

BSAD 340. Production & Operations Mgmt. 3 Credits.
Study of the operations function in manufacturing and service organizations. Design, planning, and control are examined, with emphasis on managerial analysis and decision making. Prerequisite: One course in STAT.
BSAD 345. Management Information Systems. 3 Credits.
An introduction to the design and implementation of management information systems. A theoretical framework is developed and applied by students to an information system. Prerequisite: MBA standing.

BSAD 352. Business to Business Marketing. 3 Credits.
Exploration and analysis of the marketing of goods and services to organizations. Topics include organizational buying, market segmentation, positioning, pricing, communication, physical distribution and customer services, and sales management. Prerequisite: MBA standing; BSAD 305.

BSAD 357. Analysis for Mktg Planning. 3 Credits.
A post-introductory MBA marketing course that combines managerial and analytic approaches to gaining insight into customer attitudes and behaviors and improving market decision-making. Pre/co-requisites: BSAD 305; MBA standing.

BSAD 360. Contemporary Financial Acctg. 3 Credits.
Focuses on contemporary issues in financial accounting and reporting under both U.S. generally accepted accounting principles and International Reporting Standards; impact of regulatory agencies. Prerequisites: Graduate standing; BSAD 306 or BSAD 308 or their equivalent.

BSAD 361. Accounting Rsch, Reg & Ethics. 3 Credits.
Students will research current financial reporting issues and regulatory requirements. Cases will emphasize the ethical responsibilities of professional accountants. Pre/co-requisites: BSAD 266 and MAcc standing.

BSAD 362. CPA Law. 3 Credits.
Provides Masters of Accountancy students with exposure to the major areas of U.S. law emphasized on the uniform CPA exam. MBA students will also benefit from the course. Prerequisite: Graduate standing.

BSAD 364. Ind Readings & Rsch for MAcc. 1-3 Credits.
Allows a student to pursue independent research under the direction of a faculty member. Normally, course includes a research paper. Prerequisite: Graduate student standing in Masters in Accountancy program (MAcc).

BSAD 365. Managerial Accounting. 3 Credits.
Study of use of company information in internal strategic and operational decision making. Topics include product costing, incentive compensation, and performance measurement. Prerequisites: Graduate standing. BSAD 306 and BSAD 308 or their equivalent.

BSAD 366. Advanced Accounting. 3 Credits.
Focuses on accounting for business combinations and developing consolidated financial statements. Includes accounting for foreign currency transactions, foreign subsidiaries, segment, interim, and SEC reporting. Pre/co-requisites: MAcc standing, BSAD 162.

BSAD 375. Organization Theory. 3 Credits.
Organization theories examined for insights into behaviors of organizations and their members. Open systems perspective. Identification of contingencies in organization design based on human, structural, technological, environmental variables. Prerequisite: MBA standing; BSAD 307.

BSAD 376. Mgmt of Change in Organization. 3 Credits.
Applied behavioral science perspective adopted to identify conceptual issues, develop diagnostic skills, examine alternative intervention strategies relevant to accomplishment of planned changes in organizational systems. Prerequisite: MBA standing; BSAD 307.

BSAD 378. International Case Analysis. 3 Credits.
Analysis of real problems in local and Canadian organizations, pursued in mixed UVM-Concordia teams, with recommendations presented to panel of client and academic judges. Prerequisite: First tier of MBA courses completed.

BSAD 379. Strategic Management. 3 Credits.
Case studies of existing organizations are used to illustrate the intellectual, social processes of adaptation to a changing environment; strategy formulation, implementation. Not offered every year. Prerequisite: MBA standing; completion of First-Year courses.

BSAD 380. Adv Financial Management. 3 Credits.
Focus on key financial decisions that affect the value of the firms. Topics: capital structure, corporate financial planning, mergers and acquisitions, capital market theories and evidence. Prerequisites: Graduate standing, BSAD 308.

BSAD 384. Financial Mrkts&Interest Rates. 3 Credits.
Study of level and structure of interest rates. Topics: flow of funds accounting, market vs. natural rate of interest, interest rate structure, behavior of interest rates over business cycle. Prerequisite: MBA Standing.

BSAD 394. Independent Readings&Research. 1-3 Credits.
Allows a student to pursue independent research under the direction of a faculty member. Normally, the course will include a research paper. Prerequisite: MBA standing; permission of the Graduate Studies Committee.

BSAD 395. Special Topics. 1-3 Credits.
Topics and material that may develop later into a regular course offering; in addition, it may include topics and material offered only once. Prerequisite: MBA standing; permission of the Graduate Studies Committee.

BSAD 396. Strategy and Competition. 3 Credits.
Integrative, capstone course concerned with issues and decisions facing senior executives directing entire enterprises. Students develop analytical skills surrounding industry analysis, strategy formulation, organizational design, and competitive dynamics. Prerequisite: MBA Standing. Taken in last semester of study.