

SAM HOUSTON STATE UNIVERSITY

HUNTSVILLE, TEXAS 77341

Graduate Catalog

RECORD OF 2005-2007 SESSIONS
ANNOUNCEMENTS FOR 2007-2009 SESSIONS

Sam Houston State University
A Member of The Texas State University System

Management

- MGT 471 International Management
- MGT 472 Compensation
- MGT 477 Supply Chain Management
- MGT 479 Human Resource Development
- MGT 481 Quality Management

Management Information Systems

- MIS 431 Electronic Commerce Implementation
- MIS 438 Advances in Information Systems

Marketing

- MKT 471 International Marketing
- MKT 477 Supply Chain Management

Additional Information on the MBA and MS in Finance Programs

For additional information about the MBA and/or MS in Finance please contact the College of Business Administration's Coordinator of Graduate Studies at: Box 2056, Huntsville, TX 77341-2056 or by phone (936) 294-1239 or FAX (936) 294-3612, or email busgrad@shsu.edu. For additional information about the EMBA in Banking and Financial Institutions please contact Dr. James Bexley at: Box 2056, Huntsville, TX 77341-2056 or by phone (936) 294-3764 or FAX (936) 294-1523, or email jbbexley@shsu.edu. The College of Business Administration's internet address is coba.shsu.edu.

Contact Information

The College of Business Administration's website may be accessed at coba.shsu.edu. The administrative offices can be reached at the following email and telephone numbers.

Dean	(936) 294-1254 bed_rdl@shsu.edu
Associate Dean	(936) 294-1239 lashorn@shsu.edu
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Department of General Business and Finance	(936) 294-1278 fin_jfj@shsu.edu
Department of Management and Marketing	(936) 294-1256 rabshire@shsu.edu

ACCOUNTING COURSE DESCRIPTIONS**ACC 530 Analysis of Accounting Information.**

An introduction to the accounting principles, concepts, procedures and techniques underlying financial and managerial accounting and reporting. Emphasis on business and economic information generated in the accounting process and a study of their behavior for planning and control decisions.

This course does not apply to the 36-hour graduate credit hour requirement of the MBA degree program or the MS in Finance degree.

ACC 533 Financial Statement Analysis.

An overview of the pertinent theoretics and various applications relevant to the analysis of financial statements by applying both finance and accounting principles. Readings and case studies applied to provide a contemporary prospective. Prerequisites: ACC 366 or ACC 535, graduate standing, and admission to the MS in Accounting Program.

ACC 535 Financial Reporting and Business Decisions.

This course involves the study and examination of financial reporting from the point of view of management, creditors, and investors. The course specifically addresses how financing, investing, and operating decisions affect financial statements. The course also covers how creditors and investors use financial statements to assess the results of managers' decisions and the effect of alternative accounting methods on the quality of financial reporting. The course emphasizes the effect of internal accounting decisions on external financing and business decision making. The course is designed for non-Accounting majors

ACC 564 Accounting for Management.

This course provides an examination and application of the concepts useful to management in the analysis of accounting data for the purposes of costing and income determination, decision making and control. The course typically includes readings, cases and discussion of planning and budgeting, activity based costing, target costing, performance measurement, quality and environmental cost management. This course is designed for non-accounting majors. Prerequisites: ACC 231 and 232 or ACC 530.

***ACC 568 Governmental and Not-for-Profit Accounting.**

This course provides an overview of financial accounting and reporting for governmental and not-for-profit entities. Governmental accounting coverage comprises fund accounting, budgeting and control, revenue recognition in governmental funds, accounting for business-type and fiduciary activities, fund-level and government-wide financial reporting, and governmental auditing. Accounting for private not-for-profit organizations (including charitable organizations, colleges and universities, and health-care entities) covers special issues such as accounting for contributions, classifications of net assets, and industry specific reporting. Prerequisites: ACC 436, graduate standing and admission to the MS in Accounting program.

ACC 569 Managerial Accounting Applications.

Study and examination of managerial accounting applications that address contemporary managerial issues and problems. Topics include activity based costing, target costing, quality costs, environmental costing, capacity costing, theory of constraints, costing for lean production, and other areas. Cases and exercises are used to provide professional practice and experience in the development and use of management accounting information for decision making and the role of the management accountant as part of the management decision making team. Prerequisites: ACC 369 and ACC 435, graduate standing, and admission to the MS in Accounting Program.

ACC 575 Readings in Accounting.

Directed study in special topics in accounting. Prerequisite: Approval of Department Chair and Graduate Coordinator.

ACC 580 Advanced Topics in Financial Reporting.

Financial accounting concepts, researching financial accounting standards, current pronouncements and application of principles to practical problems are studied. Emphasis is given to contemporary accounting literature re-

lated to current financial reporting problems. This course is designed to enhance research skills, analytical thinking skills, and written and oral communication skills. Prerequisite: ACC 436, graduate standing, and admission to the MS in Accounting Program.

ACC 581 Advanced Auditing Theory and Practice.

This course examines the theoretical and application issues of contemporary auditing as identified in the literature and by recent professional pronouncements. Topics include internal control, control risk, legal liability of auditors, audit failure, audit risk, auditor responsibility for detection of fraud, and the evolving nature of the auditing profession in compliance with new audit standards. Case studies and exercises are used to address these and other topics of importance to professional auditing practice. Prerequisite: ACC 481, ACC 582, graduate standing, and admission to the MS in Accounting Program.

ACC 582 Information Systems Audit and Assurance.

This course provides the linkage between auditing concepts and professional standards and their application to information system principles, processing, and control. Professional practice and experience in the use of the computer as an audit tool is introduced through the use of Generalized Audit Software. This course provides students with an understanding and hands-on familiarity with skills necessary to assess controls over computerized information systems and to accomplish computer assisted auditing procedures to render an opinion regarding the integrity of financial information produced by those systems. Knowledge of these concepts will help prepare the student to practice in a technologically enhanced auditing environment. Prerequisites: ACC 381, ACC 481, graduate standing, and admission to the MS in Accounting Program.

***ACC 584 Corporate and Pass-Through Entity Taxation.**

A study of the Internal Revenue Code and related tax literature associated with corporate and pass through entity taxation. Students will learn the concepts of forming, operating and liquidating C Corporations, S Corporations, LLCs and Partnerships. Federal tax returns are prepared for C Corporations, S Corporations and Partnerships. Tax research is emphasized and integrated into each of the above areas. Students will obtain proficiency in the use of various internet and paper based tax services and in the examination of related contemporary accounting literature. Prerequisites: ACC 383 or approval of the instructor, graduate standing and admission to the MS in Accounting program.

***ACC 586 Professional Ethics and Responsibility.**

This course provides prospective accounting professionals an ability to apply philosophic moral theory to particular issues pertaining to the accounting profession. The course includes the examination of contemporary accounting literature related to ethical standards, ethical reasoning, integrity, objectivity, independence, and other core values. Emphasis is placed on dealing with controversial issues and examining the legal and professional responsibilities of public accountants. Topics also included are the examination of the state and AICPA Code of Professional Conduct and other governing authorities pronouncements, such as SEC, IRS, and similar such bodies. Case studies and exercises with professional responsibility and ethical considerations in "real life" situations are interspersed throughout the curriculum. Prerequisites: graduate standing and admission to the MS in Accounting program.

ACC 587 Estate Planning, Trusts, and Nonprofits.

Concepts of estate planning to enable tax minimized transmittal of property from one generation to the next generation or beyond. Topics to include:

lifetime gifts, successive life estates, use of trusts, estate tax technical issues, tax research, formation and use of family partnerships, corporations, LLCs, and other business forms in conjunction with estate planning. Understanding of charitable entities/devices and their opportunities in estate planning. Exposure to other not for profit tax entities and their return problems. Understanding and preparation of federal tax forms 709, 706, 1041, and other related forms, including Texas related forms as applicable. Understanding of community property concepts related to estate planning issues. Understanding of property issues as related to estate planning issues. Understanding and proper use of trust devices and potential tax impact (both estate and income taxation). Prerequisites: ACC 383 and ACC 584, or approval of instructor.

ACC 595 ERP Business Process Integration.

This course utilizes the SAP R/3 information system paradigm as a model for examination and development of integrated business process solutions. The course examines the conceptual background, rationale, methods, and procedures commonly employed by businesses in developing and configuring integrated business systems. The course provides practice and training through cases and hands-on experience using SAP R/3 by requiring students to configure business process solutions through integration of financial, controlling, production, materials management, sales and distribution, manufacturing, and other ERP process modules. Prerequisites: Prerequisites: Thirty-six hours of business related courses of which twelve must be at the graduate level, completion of the MBA core courses and ACC 564 or ACC 569, or permission of the instructor.

BUSINESS ANALYSIS COURSE DESCRIPTIONS

BAN 530 Quantitative Tools for Business.

An introduction to a variety of quantitative tools used in the business sector. Topics include descriptive statistics, normal distribution, central limit theorem, estimation and hypothesis testing, linear programming, forecasting, inventory management, productivity, competitiveness and strategy, aggregate planning, and facilities layout. This course does not apply to the 36-hour graduate credit hour requirement of the MBA degree program or the MS in Finance degree.

BAN 568 Techniques of Statistical Analysis.

An integration of the concepts and application of statistical and quantitative techniques currently used in business decision making. Readings in the current literature related to statistical inference, ANOVA, correlation, simple linear regression, multiple regression, questionnaire construction and analysis will be covered.

BAN 575 Readings in Business Analysis.

A directed individual intensive research study in a contemporary topic area of business analysis. Prerequisite: Approval of Department Chair and Graduate Coordinator.

ECONOMICS COURSE DESCRIPTIONS

ECO 530 Economics Principles and Policy.

An intensive study of microeconomic and macroeconomic concepts; the price system and how it functions under various market structures including perfect competition, pure monopoly, and imperfect market structures; resource markets; national income measurement and determination; inflation and unemployment; money and banking; economic stabilization; inter-

national policy. This course does not apply to the 36-hour graduate credit hour requirement of the MBA degree program or the Master of Science in Finance degree.

ECO 560 Economic Analysis of Strategy.

A study of game theoretical tools and their application of important real-world economic phenomena. Topics include: the organization of industry, labor and work-place economics, international trade policies, government and voting strategies, the role of legal institutions in the economy, and bargaining and bidding strategies.

ECO 570 Economic Theory.

An integration of micro and macro economic theory with special emphasis on how various economic policy choices may impact the operation of business firms and the national economy. The course requires students to find micro and macroeconomic issues of current interest, gather related quantitative data, and review recent research that apply/test the theories covered in this course.

ECO 571 Seminar in Managerial Economics.

Application of the techniques of optimization theory to problems in business and economics, with special emphasis on decision-making under conditions of risk and uncertainty. Participants apply recent developments in economic analysis to current business problems such as demand and cost estimation, modeling, and forecasting.

ECO 575 Directed Readings and Research in Economics.

A directed individual intensive research study dealing with a selected contemporary economic issue. Prerequisite: Approval of Department Chair and Graduate Coordinator.

ECO 579 Seminar in Labor Economics.

Labor economics focuses on short-run and long-run aspects of supply and demand of labor, including theory and empirical analysis of the behavior of participants in the labor force. Readings in current labor economics literature and appropriate research topics will be covered, including the history of labor organizations. Frequent topics include the microeconomic effects of marriage, fertility, and mobility on labor supply, as well as the macroeconomic effects of unemployment on inflation..

FINANCE COURSE DESCRIPTIONS

FIN 530 Business Finance Environment.

An examination of the socioeconomic role the financial sector plays in the business environment. In addition to an introduction to the three financial sector components (institutions and markets, investments, and corporate finance), students are introduced to financial principles and techniques. This course does not apply to the required MBA curriculum. This course is primarily designed for students with non-business undergraduate degrees and does not apply to the 36-hour graduate credit hour requirement of the MBA degree program or the MS in Finance degree.

FIN 531 Introduction to Institutions, Investments, and Managerial Finance.

An examination of financial management in today's interdependent and integrated global environment. The framework, tools, and concepts of financial institutions, investments, and managerial finance will be emphasized. Topics include managerial and cost accounting applications as well as the use of current techniques for financial analysis, capital allocation, and capital structure. The course uses research writing, case analysis, and presentations to apply the literature to managerial situations. Prerequisites: Graduate standing, FIN 367 or equivalent.

- FIN 532 Seminar in Commercial Banking.**
A seminar in the current developments within commercial banking and an examination of the specific aspects of the banking industry. The course will utilize both student research and case studies that emphasize managerial application of the literature reviewed.
- FIN 533 Financial Statement Analysis.**
An overview of the pertinent theoretics and various applications relevant to the analysis of financial statements by applying both finance and accounting principles. Emphasis is placed on readings in current literature in the finance and accounting fields. Case studies are used to provide practice and experience in a contemporary business environment. Prerequisites: ACC 366 or ACC 535.
- FIN 534 Seminar in Commercial Lending.**
This is a seminar course with an in-depth coverage of the current lending and regulatory issues and techniques appropriate for management of commercial lending activities in modern financial institutions. Research, readings, and case studies are employed to provide students the opportunity to apply the literature in the dynamic financial institutions industry.
- FIN 536 Seminar in Business Finance.**
Theory and practice of assembling, investing, and managing capital. Major topics include estimating a firm's cost of funds, basic and advanced capital budgeting techniques including payback period, NPV, IRR, and MIRR, capital structure analysis, dividend policy and practice, risk management and portfolio diversification. Cases, current developments and readings in business finance will be used as appropriate. Prerequisite: FIN 537, FIN 539, and FIN 569.
- FIN 537 Problems in Administrative Finance.**
Extensive coverage of financial concepts and techniques. Major topics include time value of money, risk, asset valuation including fixed income securities and stock, financial markets, term structure of interest rates, evaluation of financial performance through financial statement analysis, and asset management. Cases and readings in business finance will be used as appropriate.
- FIN 538 Selected Topics in Money, Capital, and Security Markets.**
An in-depth topical exploration of various aspects of money, capital, and security markets. Topics are explored via analysis of current events and case studies, through examination of the intricacies of financial innovation and adaptation, and via individual research projects.
- FIN 539 International Finance.**
Applies theories of managerial and international finance to the problems of financial management in a global business environment. Topics include investment analysis, financing choices, identification, measurement and management of foreign exchange risks, trade financing, and financial control of international operations.
- FIN 569 Seminar in Investments.**
A study of financial securities, their valuation techniques and the markets in which they are traded. Provides an overview of portfolio theory and the analytical tools of portfolio management, as well as the relationship between risk and return. Includes a survey of current research in investments.
- FIN 575 Readings in Finance.**
This course is designed for the directed study of individual students who wish intensive supervision in some vital aspect of Finance. Prerequisites: GBA 587, FIN 530 and approval of Department Chair and Graduate Coordinator.

GENERAL BUSINESS ADMINISTRATION COURSE DESCRIPTIONS

- GBA 562 Managerial Law.**
This course prepares managers to be cognizant of the legal implications of their decisions regardless of their specific area of responsibility. The course focuses on researching legal issues and developing strategies from the standpoint of management - from supervisory level to Board of Directors. Emphasis is placed on research strategies that executives can use to generate pragmatic legal strategies to minimize legal expenses and legal liabilities. The research strategies are oriented toward sources that can quickly be analyzed and implemented rather than traditional legal research for law firms. Assignments result in real world business research memos.
- GBA 564 Entrepreneurship: Theory & Practice.**
An intensive examination of the theories of entrepreneurship, innovation, and intellectual entrepreneurship. Students will research the major steps of starting a business including developing their own Personal Entrepreneurship Plan. Course emphasizes converting intellectual capital into financial capital. Topics for extensive research include self-assessment, opportunity screening, developing a marketing system, growth strategies, and financial strategies.
- GBA 575 Readings in Business Administration.**
This course is designed for the directed study of individual students who wish intensive supervision in some vital aspect of Business Administration. Prerequisite: GBA 587 and Approval of Department Chair and Graduate Coordinator.
- GBA 587 Research Writing in Business.**
This course is designed to expand students' understanding of management and corporate communications and enhance managerial writing and speaking skills. Research projects and case studies prepare students to conduct business research and to report results.

MANAGEMENT COURSE DESCRIPTIONS

- MGT 530 Foundations of Strategic Management.**
This course is an introduction to the fundamentals of both Management and Strategic Management. Topics include the management functions of planning, organizing, leading, motivating, and controlling as well as SWOT (Strengths, Weaknesses, Opportunities, and Threats) analysis, strategy assessment and implementation, and strategy evaluation and control. This course does not apply to the 36-hour graduate credit hour requirement of the MBA degree program or the MS in Finance degree.
- MGT 560 Seminar in Operations Management.**
The operations management function in a business enterprise has always been central to the activities of the organization. Achieving world-class competitiveness in either the manufacturing or service sectors demands that modern managers understand how to apply the fundamentals of operations management. Knowledge of these fundamentals will be developed through a combination of literature research and application in either case studies or actual consulting with local organizations.
- MGT 561 Management of Innovation and Technology.**
A study of current topics in the management of creativity, innovation, technology, and quality assurance. Guest speakers and experiential exercises will be utilized in addition to lectures, student presentations, and class discussion of topics. The major project in the course will be the development of a technology forecast in a particular technology area through the use of the literature and contact with researchers and leaders in the selected field.

MGT 562 Project Management.

This course focuses on the planning, implementation, and control of projects. Coverage will include project scope and definition, time and cost management, conflict resolution and team processes, resource allocation, scheduling and lifecycle management. The appropriate intellectual foundation will be established so that students can work individually and in teams to solve project related problems.

MGT 566 Seminar in Team Leadership.

A systematic review, critique and application of findings of the behavioral sciences to the understanding, prediction and management of individual and group behavior in business organizations.

MGT 567 Seminar in Strategic Management and Policy.

This capstone course is concerned with advanced principles and methods used in the strategic management of organizations. Thus, the primary focus is the evaluation of external environmental factors and internal organizational strengths and weaknesses for formulating strategies for organizations. Readings, simulation, and the case method are used to further develop the student's executive knowledge, skills and abilities for future independent learning and success. Prerequisites: ACC 564, BAN 568, FIN 537, GBA 587, and MKT 570.

MGT 568 Services Management and Marketing.

This course examines the unique challenges of managing and marketing services. A review of the literature covering service theory and practical experience in designing and maintaining quality services are the foci of the course. Prerequisite: MKT 570.

MGT 571 Leading Organizational Change and Development.

This course focuses on advanced theoretical concepts and applications in the areas of leadership, organizational development, and change management. Of particular importance are the concepts of organizational culture and leading organizational change initiatives. The application of specific tools for conducting organizational change initiatives will be explored.

MGT 573 Social Responsibility of Business.

An in-depth study of the many dimensions of social responsibility in business which include the intellectual foundations supporting the economic, moral, and sociopolitical institutions of democratic capitalism. Case studies will be used to familiarize students with the literature in social responsibility, and students will be required to perform independent analyses of current events to understand the reasoning behind decisions on social responsibility in the workplace. A basic background in business disciplines is required. Prerequisite: Graduate standing.

MGT 574 Seminar in Human Resource Management.

This cornerstone human resource management seminar presents relevant background literature, fundamental principles, technical tools, and case studies to develop the student's proficiency for future independent learning and research in the following areas of personnel: employee recruitment and selection, human resource development, labor relations, wage and salary administration, and employee services.

MGT 575 Readings in Management.

This course is designed for directed study of individual students who wish intensive study in some specific area of Management. Prerequisite: Approval of Department Chair and Graduate Coordinator.

MGT 595 ERP Business Process Integration.

This course utilizes the SAP R/3 information system paradigm as a model for examination and development of integrated business process solutions. The course examines the conceptual background, rationale, methods, and

procedures commonly employed by businesses in developing and configuring integrated business systems. The course provides practice and training through cases and hands-on experience using SAP R/3 by requiring students to configure business process solutions through integration of financial, controlling, production, materials management, sales and distribution, manufacturing, and other ERP process modules. Prerequisites: Prerequisites: Thirty-six hours of business related courses of which twelve must be at the graduate level, completion of the MBA core courses and ACC 564 or ACC 569, or permission of the instructor.

MGT 765 Organization Theory in Education.

The course focuses on the design and management of successful educational organizations. Different approaches to organization theory will be applied to the education context. Current management literature that contributes insights into effective strategic and operational decision making in educational organizations will be reviewed and applied to public schools.

MANAGEMENT INFORMATION SYSTEMS COURSE DESCRIPTIONS

MIS 575 Readings in Management Information Systems.

This course is designed for directed study of individual students who wish intensive study in some specific area of Management Information Systems. Prerequisite: Approval of Department Chair and Graduate Coordinator.

MIS 579 Managing Business Systems Projects.

The courses examines the management of business system development and modification projects. It emphasizes the factors for effective communication and integration with users and user systems. It encourages interpersonal skill development with clients, users, team members, and others associated with development, operation and maintenance of the system. Adherence to methodological life cycle analysis and construction techniques are taught in the context of the creation of business-oriented systems. Students work individually and in teams to solve business problems.

MIS 588 Seminar in Management Information Systems.

An in-depth study of business information systems. This course covers computer hardware, software, procedures, systems, and human resources and explores their integration and application in business. Topics include: end-user, computing and development, networking, and data collection and communication. The course content will be adaptive to stay current. The course content will be adaptive to stay current with individual research agendas.

MIS 590 Business Applications of DBMS.

Database management systems are at the heart of modern business information systems. They facilitate the sharing of data across the organization, and therefore support the notion that data is a corporate resource. Data management, which focuses on data collection, storage, and retrieval, thus constitutes a core activity for any organization. Students with appropriate backgrounds can work individually in specific areas of interest.

MIS 595 ERP Business Process Integration.

This course utilizes the SAP R/3 information system paradigm as a model for examination and development of integrated business process solutions. The course examines the conceptual background, rationale, methods, and procedures commonly employed by businesses in developing and configuring integrated business systems. The course provides practice and training through cases and hands-on experience using SAP R/3 by requiring students to configure business process solutions through integration of

financial, controlling, production, materials management, sales and distribution, manufacturing, and other ERP process modules. Prerequisites: Prerequisites: Thirty-six hours of business related courses of which twelve must be at the graduate level, completion of the MBA core courses and ACC 564 or ACC 569, or permission of the instructor.

MARKETING COURSE DESCRIPTIONS

- MKT 568 Services Management and Marketing.**
This course examines the unique challenges of managing and marketing services. A review of the literature covering service theory and practical experience in designing and maintaining quality services are the foci of the course. Prerequisite: MKT 570
- MKT 570 Marketing Seminar.**
This course focuses on formulating and implementing marketing management strategies and policies with special emphasis on the influence of marketing institutions, market structures, target market, segmentation, and the ability to manage marketing mix variables in a dynamic global environment. The course includes marketing decision making tools and the management of the elements of the marketing plan.
- MKT 571 Marketing Research.**
This course uses a project-based approach to learning which includes the planning, collection, and analysis of data relevant to marketing decision-making and the communication of the results of this analysis to management. Prerequisites: BAN 568.
- MKT 572 Marketing Problems.**
The course requires analysis of marketing problems related to marketing strategy and programs. Students engage in independent research into the business context and develop familiarity with leading edge marketing theory and practice to creatively solve problems.
- MKT 575 Readings in Marketing.**
This course is designed for directed study of individual students who wish intensive study in some specific area of Marketing. Prerequisite: Approval of Department Chair and Graduate Coordinator.

* Subject to action by the Board of Regents, The Texas State University System and/or the Texas Higher Education Coordinating Board.