Stem Requirements for Non-Business Graduates

Students seeking either the MBA or MS in Finance who do not hold a baccalaureate business degree must complete the following course requirements as prerequisites to graduate business courses. Baccalaureate degrees from foreign universities not accredited by the Association to Advance Collegiate Schools of Business (AACSB International) will be treated as non-business degrees. The graduate stem courses (530s) do not apply to the 36-hour graduate credit hour requirement of the MBA degree or the Master of Science in Finance degree.

<table>
<thead>
<tr>
<th>Course Code</th>
<th>Course Title</th>
<th>Hours</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACC 530^1</td>
<td>Analysis of Accounting Information</td>
<td>3 SCH</td>
</tr>
<tr>
<td>BAN 530^2</td>
<td>Quantitative Tools for Business</td>
<td>3 SCH</td>
</tr>
<tr>
<td>ECO 530^3</td>
<td>Economic Principles and Policy</td>
<td>3 SCH</td>
</tr>
<tr>
<td>FIN 530^4</td>
<td>Business Finance Environment</td>
<td>3 SCH</td>
</tr>
<tr>
<td>GBA 281</td>
<td>Business Legal Environment</td>
<td>3 SCH</td>
</tr>
<tr>
<td>MGT 380</td>
<td>Organization Theory and Human Behavior</td>
<td>3 SCH</td>
</tr>
<tr>
<td>MIS 388</td>
<td>Management Information Systems</td>
<td>3 SCH</td>
</tr>
<tr>
<td>MKT 371</td>
<td>Principles of Marketing</td>
<td>3 SCH</td>
</tr>
</tbody>
</table>

^1 The combination of ACC 231 and ACC 232 can be substituted for ACC 530.
^2 The combination of BAN 232 and MGT 475 can be substituted for BAN 530.
^3 The combination of ECO 233 and ECO 234 can be substituted for ECO 530.
^4 The combination of FIN 334 and FIN 367 can be substituted for FIN 530.

Master of Business Administration

The Master of Business Administration program at Sam Houston State University is designed to develop candidates for positions of leadership in modern organizations or to prepare students to successfully pursue doctoral studies in business. Managerial procedures and practices are continually changing. Therefore, the program emphasizes the integration and synthesis of various disciplines to develop a student’s ability to function in a dynamic environment and make sound administrative decisions that maximize the value and contributions of an organization. The MBA program is suited for qualified students from any academic discipline. The program provides the candidate with a basic managerial background through the core requirements while providing individualized adaptation through elective courses.

The Master of Business Administration degree may be earned in one year by those full-time students who have completed a Bachelor of Business Administration degree. For a student with a baccalaureate degree in a discipline other than business, a minimum of two years will probably be required. For the non-business graduate the first year of study will involve taking prerequisite courses in preparation for the graduate courses. Part-time students who have completed a Bachelor of Business Administration degree typically complete the program in two years.

The MBA degree program requires a core of twenty-four graduate semester hours and twelve hours of elective graduate business courses. The selection of elective courses allows a student to design his/her program to meet special interests or needs. The College of Business Administration offers graduate elective courses in Accounting, Economics, Finance, General Business Administration, Management, Management Information Systems, and Marketing. Individual readings/research courses can also be established to further facilitate special student interests.
MBA Program

Core
Accounting 564 Accounting for Management or Accounting 580, 3 SCH
Advanced Topics in Financial Reporting 3 SCH
Business Analysis 568 Techniques of Statistical Analysis 3 SCH
Economics (any 500-level ECO course, excluding ECO 575) 3 SCH
Finance 531 Introduction to Institutions, Investments, and 3 SCH
Managerial Finance
General Business Administration 587 Research Writing in Business 3 SCH
Management (any 500-level MGT course, excluding 3 SCH
MGT 575 and MGT 567)
Management 567 Seminar in Strategic Management and Policy* 3 SCH
Marketing 570 Marketing Seminar 3 SCH

Electives
Graduate Business Electives 12 SCH
Total Program 36 hours

* MGT 567 is a capstone course that satisfies the comprehensive exam requirement. A grade of “B” or better is required for graduation.

With the approval of the Graduate Coordinator, students may elect to complete a minimum of 30 semester graduate hours plus a thesis of 6 semester hours.

MBA at The University Center

The College of Business Administration offers, on a rotational pattern, a selection of graduate courses at The University Center, located in The Woodlands, Texas. The 300-, 400-, and 500- level stem courses are also available at The University Center. It is possible to complete the thirty-six hours of graduate work in a two-year period, however, a three-year period is a more likely time frame needed to complete the graduate coursework requirements of the MBA at The University Center. Consult with the graduate coordinator for a list of courses scheduled for The University Center.

Concentrations

Students in the MBA program have the option of using their electives to earn a concentration. With the successful completion of twelve graduate credit hours in a specific academic field a student may claim a concentration. Students seeking the MBA degree may use their electives in a combination of supporting academic areas in lieu of a concentration. Concentrations are available in accounting, agri-business, economics, finance, human resource management, management, management information systems, and marketing. Graduate stem courses (530s) do not count toward the twelve graduate hours needed for a concentration. Consult with the graduate coordinator for any changes to the list of available concentrations.

MBA in Agri-Business

In a cooperative effort with the Department of Agricultural Sciences, students may earn an MBA with a concentration in agri-business. Students seeking the MBA with the concentration in agri-business must earn a minimum of 24 graduate credit hours from courses offered by the College of Business Administration, to include the MBA core,
and twelve graduate credit hours in agriculture courses. To earn the concentration in agri-business, the four (4) graduate electives in the MBA program must be used to take courses from the group of AGR 536, AGR 560, AGR 583, AGR 586, and AGR 598. With approval from the graduate coordinators of the MBA program and agri-business program, a maximum of two 400-level agriculture courses may be used in lieu of two of the 500-level agriculture courses. A description of the graduate agriculture courses and a list of acceptable 400-level agriculture courses can be found in the Department of Agricultural and Industrial Sciences section of this catalog. Consult with the graduate coordinator for any changes to the list of 400- and 500-level agriculture courses.

The MBA and Five-Year Accounting Program

The College of Business Administration offers an MBA program that allows graduate students to obtain an MBA with an accounting concentration while qualifying to take the CPA exam. This program is designed to prepare students for entrance into the public accounting profession while obtaining a generalized graduate business management education. The coursework in this program is a combination of graduate accounting, finance, economics, management, marketing, business communications, and statistics. The program requires students to complete their BBA degree in accounting at SHSU and then begin, no later than in the next long semester following graduation, a one-year, thirty-hour MBA program. To gain admission into this program the student must (1) possess an undergraduate SHSU GPA of at least 3.0, (2) possess a GPA of at least 3.0 on all 300- and 400-level undergraduate accounting coursework, (3) take ACC 436 and ACC 484 in their BBA program, and (4) meet all other requirements for admission as a graduate student to the MBA program. The course requirements of this program are:

MBA Five-Year Accounting Program

- Accounting 582 Information Systems Audit and Assurance 3 SCH
- Accounting 580 Advanced Topics in Financial Reporting 3 SCH
- Accounting 581 Advanced Auditing Theory and Practice 3 SCH
- Accounting Elective* 3 SCH
- Business Analysis 568 Techniques of Statistical Analysis 3 SCH
- Economics (any 500-level ECO course, excluding ECO 575) 3 SCH
- Finance 531 Introduction to Institutions, Investments, and Managerial Finance 3 SCH
- General Business Administration 587 Research Writing in Business 3 SCH
- Management 567 Seminar in Strategic Management and Policy** 3 SCH
- Marketing 570 Marketing Seminar 3 SCH

Total 30 SCH

* May not be ACC 564: visit with the graduate coordinator for a list of acceptable electives.

** MGT 567 is a capstone course that satisfies the comprehensive exam requirement. A grade of "B" or better is required for graduation.

Executive MBA in Banking and Financial Institutions

The Executive Master of Business Administration (EMBA) in Banking and Financial Institutions program at Sam Houston State University is designed to develop and enhance a candidate’s skills that are necessary for a position of leadership in a financial institution or regulatory agency. The program emphasizes the integration and synthesis of various disciplines to develop a student’s ability to function and make sound admin-
istrative decisions in a dynamic financial institution environment. The EMBA program is suited for qualified students from any academic discipline who have experience in the financial institutions field.

The EMBA is a two-year cohort program with a new cohort beginning each fall semester. It is an on-line program with an annual two-week residency requirement prior to the start of each fall semester. During the residency period, students receive foundational instruction for the six courses to be completed during the upcoming academic year. Up to six hours of coursework may be transferred into the EMBA program from the Southern Methodist University Graduate School of Banking and the Graduate School of Banking at Louisiana State University.

**Executive MBA in Banking and Financial Institutions Program**

<table>
<thead>
<tr>
<th>Course</th>
<th>SCH</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accounting 564 Accounting for Management</td>
<td>3</td>
</tr>
<tr>
<td>Business Analysis 568 Techniques of Statistical Analysis</td>
<td>3</td>
</tr>
<tr>
<td>Economics 571 Seminar in Managerial Economics</td>
<td>3</td>
</tr>
<tr>
<td>Finance 532 Seminar in Commercial Banking</td>
<td>3</td>
</tr>
<tr>
<td>Finance 537 Problems in Administrative Finance</td>
<td>3</td>
</tr>
<tr>
<td>Finance 533 Financial Statement Analysis</td>
<td>3</td>
</tr>
<tr>
<td>Finance 538 Selected Topics in Money, Capital, and Security Markets*</td>
<td>3</td>
</tr>
<tr>
<td>Finance 534 Seminar in Commercial Lending</td>
<td>3</td>
</tr>
<tr>
<td>General Business Administration 587 Research Writing in Business</td>
<td>3</td>
</tr>
<tr>
<td>Management 568 Services Management and Marketing</td>
<td>3</td>
</tr>
<tr>
<td>Management 562 Project Management</td>
<td>3</td>
</tr>
<tr>
<td>Marketing 570 Marketing Seminar</td>
<td>3</td>
</tr>
<tr>
<td>Total</td>
<td>36</td>
</tr>
</tbody>
</table>

* FIN 538 is a capstone course that satisfies the comprehensive exam requirement. A grade of “B” or better is required for graduation.

**Master of Science in Finance**

The Master of Science in Finance program at Sam Houston State University is designed to develop candidates for leadership positions in corporate finance, financial services firms, and to successfully pursue doctoral studies. The program provides students with a strong background in the fundamentals of finance through a core of twenty-four hours of required courses, three semester credit hours of finance electives, and nine semester credit hours of graduate elective courses (with the approval of the graduate coordinator, six semester hours may come from support areas outside of the College of Business).
MS in Finance Program

Finance 531 Introduction to Institutions, Investments, and Managerial Finance* 3 SCH
Finance 536 Seminar in Business Finance** 3 SCH
Finance 537 Problems in Administrative Finance 3 SCH
Finance 539 International Finance 3 SCH
Finance 569 Seminar in Investments 3 SCH
Business Analysis 568 Techniques in Statistical Analysis 3 SCH
General Business Administration 587 Research Writing in Business 3 SCH
Accounting 533 Financial Statement Analysis 3 SCH
Graduate Finance Electives 3 SCH
Graduate Business Electives 3 SCH
Support Graduate Electives*** 6 SCH
Total 36 SCH

* This course is replaced by a graduate finance elective for students with a baccalaureate degree in finance.
** This course must be taken after all other required finance courses are taken and satisfies the comprehensive exam requirement.
***Any non-business courses must be approved by the MS in Finance advisor.

The MS in Finance and Five-Year Accounting Program

The College of Business Administration offers an MS in Finance program that will allow graduate students to obtain an MS in Finance with an Accounting Concentration while qualifying to take the CPA exam. This program is designed to prepare students to enter the public accounting profession while obtaining the necessary background to serve as corporate financial officers and directors of accounting and finance organizational operations. The coursework in this program is a combination of graduate accounting, finance, and business communications courses. The program requires students to complete their BBA degree in accounting at SHSU and then begin, no later than in the next long semester following graduation, a one-year, thirty-hour MS in Finance program. To gain admission into this program the student must (1) possess an undergraduate SHSU GPA of at least 3.0, (2) possess a GPA of at least 3.0 on all 300- and 400-level undergraduate accounting coursework, (3) take ACC 436 and ACC 484 in their BBA program, and (4) meet all other requirements for admission as a graduate student to the MBA program. The course requirements of this program are:
### MS in Finance Five-Year Accounting Program

<table>
<thead>
<tr>
<th>Course</th>
<th>SCH</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accounting 582 Information Systems Audit and Assurance</td>
<td>3</td>
</tr>
<tr>
<td>Accounting 580 Advanced Topics in Financial Reporting</td>
<td>3</td>
</tr>
<tr>
<td>Accounting 581 Advanced Auditing Theory and Practice</td>
<td>3</td>
</tr>
<tr>
<td>Accounting Elective*</td>
<td>3</td>
</tr>
<tr>
<td>Finance 531 Introduction to Institutions, Investments, and Managerial Finance</td>
<td>3</td>
</tr>
<tr>
<td>Finance 536 Seminar in Business Finance**</td>
<td>3</td>
</tr>
<tr>
<td>Finance 537 Problems in Administrative Finance</td>
<td>3</td>
</tr>
<tr>
<td>Finance 539 International Finance</td>
<td>3</td>
</tr>
<tr>
<td>Finance 569 Seminar in Investments</td>
<td>3</td>
</tr>
<tr>
<td>General Business Administration 587 Research Writing in Business</td>
<td>3</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>30</td>
</tr>
</tbody>
</table>

* Visit with the graduate coordinator for a list of acceptable electives.

** FIN 536 satisfies the comprehensive exam requirement. A grade of “B” or better is required for graduation.

### Senior Courses Open to Graduate Students

To provide students with more flexibility in tailoring the MBA and the MS in Finance to their needs, a maximum of two 400-level undergraduate courses may be used as electives. Extra assignments/projects will be added to the course to elevate the course to graduate level work. Only the 400-level courses listed below may be used. To receive graduate credit for any of the below listed 400-level courses, the student must get approval from the graduate coordinator and the course professor prior to enrolling in the course.

#### Accounting
- ACC 468 Governmental and Nonprofit Accounting
- ACC 461 Fraud Examination

#### Economics
- ECO 463 Monetary Economics
- ECO 465 Introduction to Business Forecasting and Econometrics
- ECO 468 Economic Development
- ECO 480 International Economics
- ECO 490 Environmental Economics

#### Finance
- FIN 439 Seminar in Financial Derivatives
- FIN 465 Entrepreneurial and Small Firm Finance
- FIN 487 Security Analysis and Portfolio Management

#### General Business Administration
- GBA 461 Design and Presentation of Business Projects
- GBA 464 Entrepreneurship
- GBA 465 International Business Law
- GBA 471 Intercultural Business Communication
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.

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Department of General Business and Finance (936) 294-1278
fin_jf@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.