



COLLEGE OF BUSINESS ADMINISTRATION

Dr. Kenneth L. Stanley, Dean

Dr. A. Bruce Caster, Director of Master of Accountancy Program
Dr. Jackie K. Eastman, Director of Master of Business Administration Program
Dr. Peter M. Bergevin, Head, Department of Accounting and Finance
Dr. John E. Oliver, Head, Department of Management and Information Systems
Dr. Ralph C. Allen, Head, Department of Marketing and Economics

Valdosta State University's College of Business Administration offers two graduate degrees: Master of Business Administration and Master of Accountancy.

The College of Business Administration occupies Pound Hall and Thaxton Hall on VSU's North Campus. These state-of-the-art facilities include multi-media classrooms, a student computer lab and a computer teaching classroom, and an advanced distance learning classroom. The College of Business Administration's graduate programs are fully accredited by the International Association of Management Education (AACSB), the premier national accrediting agency for programs in business administration. Fewer than one-third of all business administration programs nationwide have achieved this recognition.

The Master of Business Administration is a broad-based, part time, evening degree program that seeks to prepare its graduates for management careers, both in for-profit and in non-profit organizations. The MBA integrates knowledge from all of the various functional areas of business with ongoing developments in business practice. Furthermore, the MBA program seeks to develop its students' critical thinking and problem-solving skills, oral and written communications skills, appreciation for diverse cultural perspectives, and ability to solve real-world business problems.

The Master of Accountancy (MAcc) is a specialized graduate degree that seeks to prepare its graduates for careers in public accounting. The MAcc emphasizes advanced study in financial accounting, cost accounting, auditing, income taxation, and international accounting. It also seeks to integrate that specialized knowledge within the broader context of knowledge of the other functional areas of business. Finally, the MAcc program seeks to develop its students' critical thinking and problem-solving skills, oral and written communications skills, appreciation for diverse cultural perspectives, and ability to solve real-world business problems.

Applicants to either the MBA or MAcc program must have earned an undergraduate degree from an accredited or approved college or university. In addition, applicants must have completed the following prerequisite courses:

Required Course	VSU Course Number
Principles of Macroeconomics	ECON 2105
Principles of Microeconomics	ECON 2106
Principles of Accounting I	ACCT 2101
Principles of Accounting II	ACCT 2102
The Environment of Business	BUSA 2106
Applied Business Statistics	BUSA 2100
Introduction to Marketing	MKTG 3050
Organizational Behavior & Management	MGNT 3250
Financial Management	FIN 3350
Fundamentals of Computer Applications	CISM 2201

Additional admissions requirements and program policies for each of the graduate programs in the College of Business Administration are listed below.

MASTER OF BUSINESS ADMINISTRATION

The Master of Business Administration is a twelve course, non-thesis, comprehensive business program that leads to the MBA degree. The MBA Program is designed to offer graduate business education that prepares graduates for productive careers in both profit and not-for-profit organizations. The program integrates knowledge of the functional areas of business with ongoing developments in business practice.

Students can begin the MBA Program at any given semester and choose the number of graduate business courses they wish to take in any semester given that semester's course offerings and the students' having met the needed prerequisites.

Requirements in addition to the University Requirements for Admission, Retention, and Graduation

Special Admission Requirements

The MBA Director and the MBA Quality Improvement Committee, made up of all MBA faculty, make MBA admissions decisions. In assessing a candidate's likelihood of successfully completing the MBA Program, the MBA Committee takes an entire application packet into account. The committee considers GMAT scores (on the test and on the analytical writing assessment) and the student's cumulative undergraduate GPA (taking into account major, when degree was received, and where the degree was received). For a recent MBA class, the average GMAT score was 534 and the average GPA was 3.15. The committee also reviews the student's resume and responses to the MBA Program Essay Questionnaire. For those students whose first language is not English, the score on the TOEFL test is needed and considered. Finally, the completion of an undergraduate degree with the acceptable completion of the 10 prerequisite courses (listed above) or their equivalent is required.

Special Retention Requirements

A 3.00 cumulative GPA (on VSU's 4.00 scale) is required for graduation. No grade below a "C" will be credited toward a MBA degree. Students will be dismissed from the MBA Program if they accumulate 3 or more academic deficiency points. A grade of "C" (while it will be credited toward a MBA degree) equals one deficiency point. A grade of "D" (which will not be credited toward an MBA degree) equals 2 deficiency points. A grade of "F" or "WF" (which will not be credited toward an MBA degree) equals 3 deficiency points.

The normal course load for MBA students enrolled in graduate courses is **six semester hours**. Students taking undergraduate prerequisite courses may register for **twelve semester hours**. All requests for overloads must have the written approval of the Director of the MBA Program. Students are permitted to register for only three extra semester hours with approval of the MBA Director.

Special Graduation Requirements

Not more than six semester hours of graduate business courses may be transferred from another AACSB accredited graduate business program and counted toward the requirements for the MBA at Valdosta State University. Students wishing to transfer credit must request and receive permission to do so from the Director before beginning the program.

All requirements for the MBA degree must be completed within the seven-year period beginning with the student's first term of enrollment in a graduate course (i.e., a 7000 level course).

Selected Educational Outcomes

1. MBA graduates will demonstrate knowledge of information systems, accounting, marketing, economics, organizational behavior, finance, production, international and managerial issues and strategy.
2. MBA graduates will demonstrate leadership ability and team building skills.
3. MBA graduates will be able to identify and manage ethical issues and multicultural diversity.
4. MBA graduates will demonstrate oral and written communication skills.
5. MBA graduates will demonstrate the ability to evaluate the business environment, then choose and utilize the quantitative or decision making technique that is appropriate for the given situation.

Examples of Outcome Assessments:

1. Students complete MBA knowledge tests for each course.
2. Students complete class exercises and present cases in oral and written form.
3. Students complete a satisfaction measure at the end of the MBA cycle.
4. Professors complete a Continuing Improvement survey after teaching each MBA course.

Requirements for the Master of Business Administration

The MBA Program requires students to complete 10 graduate courses. Students may substitute a graduate accounting course for MBA 7030. An approved MBA Directed Study (MBA 7990) may be substituted for an MBA required course with the

prior approval of the MBA Director and applicable MBA professor.

Required Courses	24 hours
MBA 7030 Managerial Accounting	3 hours
MBA 7050 Marketing Strategy	3 hours
MBA 7300 Advanced Production Techniques	3 hours
MBA 7350 Managerial Finance	3 hours
MBA 7660 Advanced Quantitative Methods	3 hours
MBA 7630 Organizational Theory and Behavior	3 hours
MBA 7500 Managerial Economics	3 hours
MBA 7900 Strategic Management	3 hours
Electives	6 hours
International elective: MBA 7650 OR MBA 7800	3 hours
Any additional MBA or graduate ACCT course	3 hours
Total Required for the Degree	30 hours

MASTER OF ACCOUNTANCY

The Master of Accountancy is a non-thesis, professionally oriented graduate degree program offering professional education in accounting to prepare its graduates for productive careers in both profit-seeking and not-for-profit organizations. This program is designed to integrate functional accounting knowledge with the professional skills and values needed by accounting professionals.

Requirements in addition to the University requirements for Admission, Retention, and Graduation

Special Admissions Requirements

Applicants to the MAcc program must have an acceptable combination of undergraduate grade-point average and Graduate Management Admission Test (GMAT) score. Applicants whose first language is not English must have a score of at least 550 on the Test of English as a Foreign Language (TOEFL). The average GMAT score for students recently admitted to the MAcc program was 500, and the undergraduate GPA was 3.40.

Applicants to the MAcc program must also complete 54 semester hours of undergraduate prerequisite courses. These include 30 hours of foundation courses in business administration (listed above) and the following 24 hours of foundation courses in accounting and business law:

Required Course	Equivalent VSU Course
Cost Accounting	ACCT 3400
Intermediate Accounting I and II	ACCT 3201 & ACCT 3202
Advanced Accounting	ACCT 4220
Information Systems	ACCT 4410 or CISM 3450

Income Taxation of Individuals
Auditing I
Business Law I

ACCT 4500
ACCT 4800
BUSA 3110

Special Retention Requirements

A student must at all times maintain an overall grade-point average of not less than 2.5 to be allowed to continue in the MAcc program. Any student who receives two or more grades below B will be subject to review for continuation in the MAcc program. No grade below C will be credited toward a graduate degree. Any student acquiring any combination of two grades of D, F, WF, or U will be dismissed from VSU's Graduate School and from the MAcc program. All grades received for graduate courses taken at Valdosta State University, after a student is admitted to the graduate school, will be used in the calculation of a student's graduate grade-point average. Courses may be re-taken, if desired or required, but all graduate grades received will affect the graduate grade-point average.

The normal full course load for a graduate student not on assistantship is 9-12 semester hours of graduate-level work per semester. The normal full load for a student on an assistantship is 6 semester hours at the graduate level. The maximum course load for a student who is employed full-time is 6 semester hours per semester. Course loads in excess of these amounts may be allowed by permission of the Director of the MAcc program and the Dean of the Graduate School.

Special Graduation Requirements

To graduate from the MAcc program, a student must have an overall grade point average of 3.0 or higher on a 4.0 scale.

A maximum of 6 semester hours of graduate course work may be accepted by transfer from another institution to Valdosta State University. All requests for transfer credit must be submitted to and approved by the Director of the MAcc Program.

All requirements for the MAcc degree must be completed within the seven-year period beginning with the student's first term of enrollment in a graduate course (i.e., a 7000-level course) after being admitted to the Master of Accountancy program.

Selected Educational Outcomes

1. To provide advanced knowledge in the functional areas of accounting: taxation, financial and managerial reporting, information systems and auditing.
2. To develop an understanding of the ethical, legal, and societal responsibilities of an accounting professional.
3. To enhance analytical, critical thinking, problem solving, communication, and technological skills.
4. To increase leadership and team building skills in a multicultural environment.

5. To provide the knowledge, skills, and values that enable program graduates to serve the region as certified accounting professionals.
6. To instill a commitment to learning as a lifelong activity.

Examples of Outcome Assessments:

All Master of Accountancy courses require a pre- and post-test which measures technical accounting knowledge. An unstructured case will be administered to Master’s candidates at the beginning of their program and in their last semester of coursework. This case will examine advanced accounting knowledge and the skills and values required of a certified accounting professional.

Requirements for the Master of Accountancy

The program of study for the MAcc degree includes 21 semester hours of Accounting and Business Law, and nine semester hours in Business Administration. There are 24 semester hours of required courses, and the remaining six hours are electives, which may include any graduate-level courses taught in the College of Business Administration, with the exception of MBA 7030.

ACCT 7200 Accounting Theory and Advanced Financial Reporting Problems	3 hours
ACCT 7400 Advanced Cost and Managerial Accounting .	3 hours
ACCT 7510 Corporate Taxation	3 hours
ACCT 7520 Partnership, Estate and Trust Taxation	3 hours
ACCT 7810 Advanced Auditing Problems and Cases	3 hours
ACCT 7910 International Accounting and Reporting	3 hours
MBA 7110 Advanced Business Law	3 hours
MBA 7900 Strategic Management	3 hours
Electives in College of Business Administration	6 hours

Total Required for the Degree 30 hours