

# THE SCHOOL OF BUSINESS



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# SCHOOL OF BUSINESS ADMINISTRATION

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## Degrees Offered

**Master of Business Administration (MBA)**

**Master of Accountancy (MAcc)**

**Master of Business Administration/Master of Accountancy (MBA/MAcc)**

**Master of Business Administration/Juris Doctor (MBA/JD)**

**Master of Accountancy/Juris Doctor (MAcc/JD)**

**Master of Business Administration/Bachelor of Science Engineering (MBA/BS)**

Gonzaga University's School of Business Administration is an exciting place to study and learn. We are committed to developing leaders who possess a solid base for, critical thinking, communication and leadership skills, along with a keen sense of and ethical decision making. Both the Master of Business Administration (MBA) and the Master of Accountancy (MAcc) degree programs are characterized by a personal learning environment, quality students from diverse backgrounds, and a faculty committed to excellence in teaching and scholarship. Graduate classes are offered during the day and early evening to allow students to complete degree requirements on either a part-time or full-time basis.

The Graduate School of Business strives to develop in graduates:

- (1) An ability to creatively resolve challenges faced by managers in a dynamic business environment;
- (2) the skills necessary to develop and implement strategies that effectively manage change;
- (3) an appreciation of the ethical implications of management decisions on all stakeholders;
- (4) the communication skills expected of upper-level managers and business owners;
- (5) the technical skills and professional knowledge required by upper level managers;
- (6) an understanding of the benefits of diversity within the business environment; and
- (7) an appreciation of the impact globalization will have on the world economy.

Gonzaga's graduate programs are fully accredited by AACSB International – The Association to Advance Collegiate Schools of Business.

## Admission Requirements

An admissions decision is based on our evaluation of the following factors: overall undergraduate grade point average (GPA), Graduate Management Admission Test (GMAT) score, recommendation letters, and relevant work experience. Each applicant must submit the following materials to the Graduate School of Business:

- (1) A completed application form and a non-refundable fee (see [www.jepson.gonzaga.edu/graduate](http://www.jepson.gonzaga.edu/graduate));
- (2) two recommendation letters sent directly from the recommending individuals to the Graduate School of Business using the Confidential Recommendation forms;
- (3) two official transcripts from each college or university attended (international students must submit foreign transcripts in the original language and an English copy);
- (4) official Graduate Management Admissions Test (GMAT) score;
- (5) a resume detailing relevant work experience and professional objectives;
- (6) an official TOEFL score of at least 600 (250 computer) by each international applicant who has graduated from a foreign college or university and whose native language is not English; and

- (7) a financial declaration and supporting documentation by each international applicant.

In addition, the Graduate School of Business may require a personal interview with incoming international applicants. A deficiency in written or spoken English may be remedied by the successful completion of an intensive English language program offered by the University English Language Center.

Graduate business programs are open to qualified holders of a baccalaureate degree from an accredited college regardless of undergraduate major field of study. The goal of our admission policy is to select degree candidates who demonstrate high potential for academic and professional success. Students of promise normally exhibit a GMAT score in excess of 500 and at least a 3.0 undergraduate grade point average.

A prospective student may enroll for one semester as a non-matriculated student for a maximum of twelve graduate business credits. The graduate program director can elect to confer non-matriculated status to a student of demonstrated potential that has applied for admission but who may not have been able to complete the application process prior to the start of classes.

## Foundation Requirements

Prior to enrolling in graduate coursework required for the degree program, some students may need to take preparatory courses in specific business subjects. Foundation courses may be waived on a course-by-course basis for students who have recently completed equivalent coursework or who have demonstrated competence by passing an examination. Significant work experience in a given business area may also be a basis for waiving a foundation course. Foundation course credits are not counted toward the graduate degree program. Applicants must consult with an adviser before registering the first semester.

Foundation courses required of all MBA and MAcc students are:

Microeconomics,  
Macroeconomics,  
Principles of Finance,  
Principles of Management,  
Principles of Marketing,  
Statistics,  
Production/Operations Management,  
Managerial Accounting,  
Financial Accounting,  
Business Law, and  
Management Information Systems.

## Florence Program

The School of Business Administration offers students an opportunity to satisfy foundation course requirements in Florence, Italy. Graduate classes are also available for students who wish to pursue their studies abroad. The curriculum examines international exchange relationships as well as their effects on culture and social justice.

Gonzaga University has sponsored a studies abroad program in Florence since 1963. Classroom facilities incorporate the latest technology and are located in a three story villa owned by the university. The villa is situated in the historic central district.

## Master of Business Administration (MBA)

### The MBA of Choice

Gonzaga's MBA of Choice offers a comprehensive graduate education for professional management in a dynamic and complex economic environment. The program allows students the opportunity to choose among a large selection of electives to design a curriculum which will best satisfy their individual career goals. The program prepares graduates for leadership roles in business and other organizations. The curriculum provides students opportunities to apply concepts, techniques, and practice in the functional disciplines of business. Students are intellectually challenged and taught to develop an appreciation of human behavior in organizations and the responsibilities facing entrepreneurs and managerial decision-makers.

## Degree Requirements

To complete the MBA degree program, thirty-three credit hours of 600-level graduate business administration courses are required beyond the foundation courses. Students are expected to maintain a minimum grade point average of 3.0. Degree requirements consist of twenty-two (22) credit hours of core courses and eleven (11) hours of graduate-level electives.

## Core Courses (22 credits)

MBUS 600 Orientation Workshop	0 credits
MBUS 610 Economic Environment of the Firm	2 credits
MBUS 612 Management Skills Development	2 credits
MBUS 613 Quantitative and Statistical Analysis	2 credits
MBUS 614 Business Ethics	2 credits
MBUS 616 Strategic Management	2 credits
MBUS 624 Finance Theory & Practice	2 credits
MBUS 625 Operations Theory & Practice	2 credits
MBUS 626 Information Systems Theory & Practice	2 credits
MBUS 627 Marketing Theory & Practice	2 credits
MBUS 628 Managerial Accounting	2 credits
MBUS 629 Corporate Financial Reporting	2 credits
Elective Courses (11 credits)	
Total Credits Required – 33 credits	

## MBA Concentrations

In addition to the MBA of Choice, the Graduate School of Business offers the MBA with concentrations in Accounting, Finance, Marketing, and Management Information Systems. An individualized concentration is also available to students who wish to pursue expertise in a combination of complimentary academic areas. The individualized concentration allows a student to obtain a specialization in an interdisciplinary topic such as Entrepreneurship or Supply Chain Management. MBA concentrations permit a student to tailor coursework to match career goals and interests. The core courses are the same for these concentrations as they are for the MBA of Choice. Instead of 11 hours of electives, however, each of these programs substitutes additional course requirements. These courses are offered on a two year cycle.

### Accounting Concentration\* (11 credits)

MACC 665 Assurance Services	3 credits
MACC 663 Accounting Theory	3 credits
One of the following two courses:	
MACC 660 Advanced Accounting	3 credits
MACC 666 Advanced Federal Taxation	3 credits
Accounting Electives	2 credits
* Additional Foundation Requirements	
Intermediate Accounting I & II	6 credits
Cost Accounting	3 credits
Federal Taxation	3 credits
Auditing	3 credits

### Finance Concentration (9 credits)

MBUS 660 Investments	2 credits
MBUS 662 Advanced Corporate Finance	2 credits
One of the following four courses:	
MBUS 661 Financial Planning and Analysis	2 credits
MBUS 663 International Finance	2 credits
MBUS 665 Mergers and Acquisitions	2 credits
MBUS 668 Financial Institutions	2 credits
Finance Electives	3 credits

### Management Information Systems Concentration (9 credits)

MBUS 673 Business Database Systems	3 credits
MBUS 676 Electronic Commerce Strategy and Communications	3 credits
One of the following two courses:	
MBUS 672 Systems Analysis & Design	3 credits
MBUS 674 Web-Based Applications and Architecture	3 credits

### Marketing Concentration (9 credits)

MBUS 682 Buyer Behavior	2 credits
MBUS 684 Research Methods	2 credits
One of the following two courses:	
MBUS 685 International Marketing	2 credits
MBUS 687 Marketing Management	2 credits
Marketing Electives	3 credits

### Individualized Concentration (9 credits)

All courses used to fulfill an individualized concentration must be approved by an academic advisor.

## COURSE DESCRIPTIONS (MBA)

- MBUS 500 Economic Analysis** 3 credits  
Key micro and macroeconomic models which are critical to the development of modern economics are explored. Analysis includes theories of supply and demand, theory of the firm, pricing, employment, monetary and fiscal policy, and international trade and finance. Fall
- MBUS 510 Marketing Analysis** 3 credits  
This course explores the process of exchange. Class lectures and assignments will be used to acquaint students with important decision criteria used in satisfying consumer wants and needs. The completion of a marketing plan is used to reinforce marketing techniques that are introduced as well as enhance student analytical and decision making skills.
- MBUS 520 Financial Management** 3 credits  
The course develops the skills and intuition needed to make financial decisions. Estimation of relevant cash flows, time value mathematics, estimation of appropriate return requirements, and the techniques for assessing projects and investment opportunities are focal skills covered in this class. Additionally, intuitive concepts such as the trade off between risk and return, the nature of the agency problem, the benefits and perils associated with leverage, and the implications of market efficiency are developed in order to add to the students' business judgment.
- MBUS 530 Managerial Statistics** 3 credits  
The focus of this course will be on the analysis of business data and the application of statistical thinking in managerial decision making. The premise of the course is that effective decision making often requires an understanding of scientific and statistical principles as well as "good judgment." Topics covered include descriptive statistics, sampling distributions, confidence intervals and hypothesis testing, analysis of variance and simple regression.
- MBUS 535 Fundamentals of Information Systems** 3 credits  
This course introduces fundamental concepts of information systems and essential skills and techniques of using information technology (IT). The emphasis is on the roles of information systems in today's organizations, including how IT changes individual work, affects organizational structure and processes, and shapes competition in the business environment. Topics include the system concept, hardware, software, communication tools, database management systems, components of information systems, e-commerce (EC), technologies for developing EC, and systems development approaches. Students learn to use software tools (e.g., MS/Office suite and other advanced tools) to help improve problem solving skills using information technologies.
- MBUS 540 Operations Management** 3 credits  
This course provides a broad overview of issues in operations and supply chain management, emphasizing a strategic orientation toward design and improvement issues. Topics include structuring, improving and integrating information technology, processes, suppliers, and logistics providers.
- MBUS 560 Accounting Analysis** 3 credits  
This course is an introduction to accounting and reporting, including international accounting. Emphasis is on preparation, analysis, and interpretation of general purpose financial reports and uses of accounting information for decision-making. Spring
- MBUS 583 Legal Environment** 3 credits  
This course addresses the legal fundamentals of running a business with particular attention to contracts, partnerships, corporations, property, commercial paper, securities, and the regulatory environment.
- MBUS 600 Orientation Workshop** 0 credits  
This zero credit workshop is held one evening per semester just prior to the start of classes. It must be taken during the student's first semester in either the Master of Accountancy or Master of Business Administration programs. Topics include an orientation to the Graduate School of Business programs, university facilities available to students, team-building, communications, and case analysis. Fall and Spring
- MBUS 610 Economic Environment of the Firm** 2 credits  
This course will deal with the nature and objectives of the firm, including its interface with markets, society, government and the global economy. Topics selected from: competitive markets, market imperfections, the economic model of human behavior, compensation and incentives, social responsibility, government regulation, fiscal and monetary policy, foreign exchange, and trade policy. Fall and Spring
- MBUS 612 Management Skills Development** 2 credits  
This course is an experiential, skill-building course designed to enhance students' management and interpersonal skills. The course will present basic concepts and theory underlying effective management practices. Students will be involved in various exercises to improve self-awareness, learn new skills, and practice the application of those skills in management situations. The course will focus on skills such as problem solving, creative thinking, supportive communication, managing conflict, managing cultural diversity, and project management. Fall and Spring  
Prerequisite: foundation course in organizational behavior or management.
- MBUS 613 Quantitative and Statistical Analysis** 2 credits  
This course is designed to expose students to the use of spreadsheet-based models and the scientific research process to support problem solving and decision making in a business environment. Emphasis is on the acquisition, analysis, and interpretation of data to solve business problems. Topics include an overview of statistical thinking and basic statistical analysis, analysis of variance techniques, and regression analysis. Case problems may be used to provide practical experience in data analysis and interpretation. Fall and Spring  
Prerequisite: Foundation courses in statistics and business computing.
- MBUS 614 Business Ethics** 2 credits  
This course examines the literature of business ethics and corporate social responsibility and explores specific cases and issues related to employee and management responsibilities. The course includes contributions from the arts and sciences which deepen the student's understanding of the issues or brings new insights to business ethics inquiry. Specific issues may vary from semester to semester. Topics are likely to include environmental issues, cross-cultural and multicultural issues, and consumer and workplace issues. Fall and Spring
- MBUS 616 Strategic Management** 2 credits  
This is a capstone course designed to apply and integrate concepts and analytical tools that students have studied in their MBA or MAcc coursework. This course adopts a general management perspective to analyze complex business situations, identify critical issues, and develop effective solutions. Consideration is given to ethical dimensions of strategic decision making. The emphasis throughout is on developing strategic thinking skills and understanding the fundamentals for achieving competitive advantage in a dynamic global environment. Prerequisites: Completion of the functional core courses; preferably, this course should be taken in the student's final semester. Fall and Spring
- MBUS 624 Finance Theory and Practice** 2 credits  
This course is designed to develop students' understanding of financial theory and how it can be applied to financial decisions a business must make. Included are such topics as cost of capital, capital budgeting, capital structure and working capital management. Fall and Spring
- MBUS 625 Operations Theory and Practice** 2 credits  
This course examines the current state of the art in theory and practice in the management of the operations function in the organization. The course covers the main principles and concepts pertaining to such issues as the development of a manufacturing strategy, order winners and order qualifiers, process choice, product profiling, supply chain management, and service operations. Fall and Spring
- MBUS 626 Information Systems Theory and Practice** 2 credits  
This course explores some issues of Information Systems (IS) theories related to managing and administering the IS functions and resources from a managerial perspective. The course also investigates the overall information needs of an organization and the strategic role of IS in providing for these needs. Case examples which show how companies have put ideas into practice are examined and discussed. Fall and Spring
- MBUS 627 Marketing Theory and Practice** 2 credits  
The emphasis in this course is on marketing decision-making based upon an evaluation of the market, the product, promotion effort, price, and channels of distribution. The course provides essential knowledge of marketing needed by the modern executive. Fall and Spring
- MBUS 628 Managerial Accounting** 2 credits  
This course primarily examines decision making using accounting information. Emphases include cost measurement and control, financial modeling, differential costs for marketing and production decisions, profit planning and budgeting, and performance evaluations. Fall and Spring

**MBUS 629 Corporate Financial Reporting**

2 credits

Corporate financial accounting theory and reporting practice will be studied, using lectures, discussions, and projects, both individual and group. The emphasis will be on the preparation and use of corporate financial reports for decision-making. Ethical dimensions of corporate financial reporting will be considered, as well as more traditional technical topics, drawn from areas including investments, leases, pensions, revenue recognition, fair value measurement, stock option accounting, and financial derivatives. Fall and Spring

**MBUS 630 Intellectual Property**

2 credits

This course covers four substantive areas of intellectual property (IP): trade secrets, patents, trademarks, and copyrights. Each IP area is presented and followed by case presentations that illustrate real world examples of the lecture topics. The goal for this course is to substantively and thoroughly expose students to the four areas in a manner that will enable them to bring value to their organization by being able to: (1) identify what constitutes a trade secret, patent, trademark, and copyright and how each differs in its bundle of protections, (2) spot IP issues that might arise in their area of expertise or practice in the business world, and perhaps most importantly, (3) properly act on issues to both (a) mitigate the effects of possibly infringing on another's IP rights, and (b) maximize the chances that their own organization's IP rights are not lost.

**MBUS 631 Advanced Business Communications**

2 credits

This course is designed to sharpen speaking and writing skills. Attention will be paid to various forms of public speaking such as expository and persuasive as well as speaking in small groups. In addition, students will focus on writing papers, reports and exams in clear, concise English. Other topics include: dealing with writer's block, organizing material, writing first and final drafts, and editing.

**MBUS 632 Personal Financial Planning**

2 credits

A study of financial planning from the perspective of both the individual and the financial planning consultant is the focus of this course. Emphasis is placed on education and retirement planning, including applications of Federal tax law. Topics include: the financial planning process; present value analysis; investment strategies and asset allocation; risk management; estate planning; wills, and medical directives.

**MBUS 633 Decision Support Systems**

1 credit

This course begins with an overall introduction to the field of decision support systems (DSS) and proceeds to explain how decision support technology supports managerial decision-making. Although characteristics of different types of DSS and enabling technologies are discussed, the focus of the course is placed on data-driven and model-based systems. Multiple-criteria decision-making techniques (e.g., Analytical Hierarchy Process) and tools (e.g., MS/EXCEL) are part of the course. While theoretical aspects of DSS are addressed, the emphasis is on hands-on experiences and on cultivating students' capability of using available technologies to develop personal DSS.

**MBUS 634 Behavioral Issues in Managerial Accounting**

1 credit

This course looks beyond the numbers in managerial accounting and addresses relevant behavioral and psychological issues. Emphases include activity based management, incentives, budgetary slack, and job burnout.

**MBUS 635 Taxes and Business Decision Making**

3 credits

This course is designed to introduce current and prospective business managers to the impact of income taxes on business decisions. It focuses on generic tax issues and vehicles, not the technical tax law. Its ultimate goal is to sensitize managers to the tax implications of business decisions and the tax system's impact on the behavior of a firm's customers, employees, suppliers, and creditors (satisfies 640 Series requirements).

**MBUS 636 International Business and Society**

1 credit

This course extends a discussion of ethics with an emphasis on the relationship between business strategy and ethics in an international context. Cultural values, global media, intellectual property, and corruption are examples of topics that may be covered.

**MBUS 637 Efficiency Measurement in Business**

2 credits

Cutting costs and increasing productive efficiency have become vital to the success of businesses operating in today's economy. Economists and operations researchers have recently developed a number of user friendly computer packages that make the measurement of potential efficiency gains and cost savings more viable. The purpose of this course is to introduce students to one (or more) of these programs and demonstrate how to successfully operate the program and interpret its results.

**MBUS 638 The Economics of Gambling**

1 credit

The use of competitive strategy is a key for the survival and success of firms operating in today's economy. Students learn effective techniques and concepts that allow business managers to make efficient decisions that anticipate a rational response on the part of competitors. The purpose of this course is two-fold; it intends to provide students with extra practice and skill in developing and employing competitive strategy. As such, this course can be considered as an extension of the tools taught in MBUS 610. Additionally, it intends to give students exposure to other fields that employ strategic decision making – most notably games and gambling.

**MBUS 639 Current Issues in Entrepreneurship**

1 credit

These seminars offer coverage of current topics of importance to entrepreneurs. This course may be repeated for credit with a change in subject matter.

**MBUS 640 Global Operations**

3 credits

This course examines the current state of the art in theory and practice in the management of the operations function in the organization. The course covers the main principles and concepts pertaining to such issues as the development of a manufacturing strategy, order winners and order qualifiers, process choice, product profiling, supply chain management, and service operations.

**MBUS 642 Business Planning**

3 credits

This course integrates business principles with business practice. Topics will include: assessing industry attractiveness, environment analysis, market segmentation, demand forecasting, product development, operations, financial analysis, contingency planning, and implementation strategies. The preparation of a commercial quality business plan is a course requirement.

**MBUS 643 Entrepreneurial Strategy**

1 credit

The purpose of this course is to introduce students to the general theories, principles, concepts, and practices of entrepreneurship. Concentrating in the starting, financing, and managing of a new enterprise, this course examines the myriad conditions surrounding new venture initiation and growth. This class is not a study of small business management technique.

**MBUS 644 Service Management**

1 credit

The main purpose of this course is to introduce business students to service operations, service strategy, and the role of information technology on services. The course focuses on understanding the distinctive characteristics of service operations and their managerial implications. Discussion includes such issues as the role and nature of services; competitive environment of services and competitive service strategies; service quality, service failure, and service recovery; service encounter triad (the interaction of the customer, service organization, and contact personnel) and servicescapes; the management of capacity and demand (yield management); the economics and psychology of waiting in lines, and the impact of IT on service operations.

**MBUS 645 Business Process Management and Improvement**

3 credits

One view of a business enterprise is as a set of processes that create value for internal or external customers. This course examines the design and management of key business processes by focusing on the process flow, key performance measures, and the management of levers that lead to process improvement. The student will be introduced to process management tools as part of the course.

**MBUS 646 Project Management**

1 credit

Managers are charged with planning and controlling a variety of projects. This course provides students with the requisite skills necessary to management a wide-range of projects including: project planning, task scheduling, resource management, and project reporting. The course introduces provides students the knowledge of how to use MS Project 2003 to plan and control multiple projects utilizing finite resources.

**MBUS 647 Entrepreneurship**

1 credit

The primary objective of this course is to give the student an understanding of the entrepreneurial process. This includes a discussion of the characteristics of successful entrepreneurs, the role of entrepreneurship in the economy, practical financial considerations and strategic issues.

**MBUS 648 Lean Thinking**

1 credit

This course extends the benefits of lean thinking outward from the factory floor to encompass the entire global supply-chain. The principles of lean thinking are applied to each stage of supply-chain management including the make-vs.-buy decision, sourcing, product and process design, facility location and management, and relationship management. Practical methods for enhancing a firm's core competencies by identifying and eliminating waste are presented along with recommendations for building an integrated supply-chain through the use of Internet-based strategies and software solutions.

**MBUS 649 Current Issues in Supply Chain Management** 1 credit

These seminars offer coverage of current topics of importance to the supply chain management profession. This course may be repeated for credit with a change in subject matter.

**MBUS 650 Competitive Advantage in a Global Economy** 1 credit

This course introduces concepts and analytical frameworks for understanding the fundamentals of competitive advantage in a global context. The course is designed to provide an opportunity for students to apply concepts and frameworks to actual company situations. The course covers industry analysis, value chain analysis, and the fundamentals of crafting generic business strategies of low cost, differentiation, and focus. The course also explains how to forge effective strategic interrelationships with business partners, suppliers and customers.

**MBUS 651 Strategic Change** 1 credit

This course examines the strategic importance of an organization's capacity to deal effectively with change from the "outside in" and the "inside out." "Outside in" change refers to an organization's capacity to respond and adapt to an increasingly turbulent external environment. Managing change from the "inside out" refers to planned organizational transformations required to renew, reconfigure, or reposition the organization for sustained competitive advantage. Both perspectives of strategic change are interrelated and involve analyses of environment, leadership, strategy, structure, process, and human resource dimensions of organizations.

**MBUS 652 Organization Development and Change** 2 credits

An examination of techniques and methods for increasing organizational effectiveness and enhancing the overall quality of work life of employees. The course will focus on the planning, designing, and management of intervention programs aimed at change efforts to increase the effectiveness of organizations and the development of employees.

**MBUS 653 Current Issues in Management** 1 credit

An in depth examination and discussion of topics that are important to managers in the twenty first century. Topics include, but not limited to, the following: empowerment, cross cultural management, employment relationships in changing organizations, diverse cognitive styles in teams and organization transformation.

**MBUS 654 Recruiting and Selecting Global Managers** 1 credit

The focus of this course is on understanding the concepts and practices associated with the successful recruitment and selection of global managers. It will provide you with the knowledge and skills needed to understand, evaluate, and strengthen the human resource function in this area. The basics of recruiting and selection will lay the foundation for this course.

**MBUS 655 Performance Appraisal** 1 credit

This course is designed to introduce the students to the concepts and fundamentals of performance appraisal. Emphasis is placed on understanding the theoretical background and the practical mechanics of performance appraisal in today's organizations. Measurement, job analysis, and performance appraisal and the law are some of the topics covered in this course.

**MBUS 657 Negotiations** 2 credits

This course focuses on the science and the art of negotiation. It will combine lecture, case, and experiential techniques in introducing the student to such topics as preparation for negotiation, the role of emotion in negotiation, and negotiating in teams.

**MBUS 658 HR Exam Preparation** 1 credit

This course reviews of the body of knowledge of human resource management in preparation for the PHR certification exam. A membership in the Society for Human Resource Management (SHRM) is a course requirement. Passage of the PHR exam, combined with two years HR work experience, confers the Professional in Human Resources certification. Certification recognizes professionals who have met a high level of training and work experience.

**MBUS 659 Current Issues in Human Resources** 1 credit

These seminars offer coverage of current topics of importance to the human resources profession. This course may be repeated for credit with a change in subject matter.

**MBUS 660 Investments** 2 credits

This course covers the fundamentals of security valuation and analysis, market efficiency, the scientific evidence surrounding investment strategies, and the relationship between risk and return. Trading mechanics, types of trades, and alternative investment vehicles will be discussed.

**MBUS 661 Financial Planning and Analysis** 2 credits

This class includes both the evaluation of financial performance via financial statement and ratio analysis as well as planning for growth and external financial requirements. The derivation of pro-forma statements, cash budgets, and credit analysis and policy, will be covered as well means for evaluating financial alternatives available for meeting a corporation's funding requirements.

**MBUS 662 Advanced Corporate Finance** 2 credits

The course covers both the theoretical background and practical implications of the central issues in corporate financial management, including capital structure decisions, dividend payout decisions, and asset valuation. Real options are considered as an enhancement to traditional capital budgeting methods. Also, issues related to security design are covered.

**MBUS 663 International Finance** 2 credits

This course is designed to give the student an understanding of the basic terminology, structure, and importance of international finance. This includes study of foreign exchange (FX) markets and instruments, FX risk, political risk, hedging of these risks, and multinational capital budgeting.

**MBUS 664 Derivatives** 1 credit

The class focuses on futures, forwards, and options on common stock and foreign currencies. Institutional aspects of derivatives markets, as well as factors influencing the value of these contracts are studied. In option valuation, the Black-Scholes-Merton option pricing model and the Binomial tree model of option valuation are covered in detail. Various portfolio strategies using combinations of call and put options to exploit investors' expectations of future asset prices are also covered.

**MBUS 665 Mergers and Acquisitions** 2 credits

This class includes coverage of merger types, their characteristics, and motivations for mergers. The market for corporate control will be introduced, as will the agency problem and how it relates to merger activity. Principles of valuation will be applied to takeovers and some examination of merger law, corporate governance reform, and the scholarly research of M & A's will also be included in the course.

**MBUS 666 Introductory Personal Investing** 1 credit

An introduction to investment theory and the implications for the construction of an individual investment portfolio. Includes a discussion of alternative asset choices, asset allocation, risk and return, and tax implications.

**MBUS 667 Business Valuation** 1 credit

This is a one credit course covering three basic approaches to business valuation including dividend discount models, free cash flow and comparable firms techniques.

**MBUS 668 Financial Institutions** 2 credits

This course will examine the role that financial intermediaries play in the allocation of financial resources through the economy. Topics covered include the various types of institutions, their regulation, fund flows, and the structure of financial markets.

**MBUS 669 Current Issues in Finance** 1 credit

These seminars offer coverage of current topics of importance to the finance profession. This course may be repeated for credit with a change in subject matter.

**MBUS 670 (MACC 670) Fraud Prevention and Detection** 1 credit

This course is designed to sensitize students to the various types of fraud that take place within organizations. Participants will gain the ability to recognize common frauds, understand the characteristics of the perpetrators, and evaluate methods by which such frauds might be deterred.

**MBUS 672 Systems Analysis and Design** 3 credits

This course examines established and evolving methodologies for the analysis, design, and development of a business information system. Emphasis is placed on business systems, characteristics, managing information systems projects, prototyping, CASE tools, and systems development life cycle phases. Spring Prerequisite: MBUS 626

**MBUS 673 Business Database Systems** 3 credits

This course helps students understand, through practice, the concepts of database management. Text reading provides a broader view in aspects of data modeling and system modeling, project life cycle, data structure, data normalization, and data administration. Research projects demand students have in-depth knowledge of databases that are in use. Computer projects are used to give students hands-on experience developing a workable system using Oracle or MS/Access in a PC environment. Fall Prerequisite: MBUS 626

**MBUS 674 Web-Based Applications and Architecture** 3 credits

The course is intended to introduce the architecture and development of web-based applications. The course presents an overall introduction to major components of web-based applications, including communication protocols, web servers, database server, programming (script) language, and development tools for web-based applications. The course provides a general coverage of alternative platforms and their associated technologies for developing web-based applications. In-depth surveys on alternative platforms and standards will be assigned for further study. Popular web languages and standards are introduced as a vehicle to familiarize students with practical skills and development techniques. Spring

Prerequisite: MBUS 626

**MBUS 676 Electronic Commerce Strategy and Applications** 3 credits

An interdisciplinary course, the class is designed to provide students with some of the most exciting concepts, business models, and technologies that are emerging in the field of electronic commerce (EC) and which are expected to shape both consumer and business applications (e.g., accounting, supply chain, marketing, finance, and human resource management) and decision making in the coming decade. EC is not just about technology, it is also about business. Students study real-world cases and business models and learn how to apply EC strategy to transform and redefine organizations and ultimately to improve or create a company's competitive advantage. Appropriate software may be used for applications development. Students also conduct a research project. Spring

Prerequisite: MBUS 626

**MBUS 679 Current Issues in Information Systems** 1 credit

These seminars offer coverage of current topics of importance to the information systems profession. This course may be repeated for credit with a change in subject matter.

**MBUS 681 New Product Development** 1 credit

Methods are introduced that improve the new product development process. Integrated practices which are important to the success of new products are discussed within the contexts of idea assessment, product design, product testing, product introduction, and organizing the new product development process.

**MBUS 682 Buyer Behavior** 2 credits

Managers wishing to serve customers' needs can build effectively upon a solid grounding in the field of consumer behavior. The focus of this course is on achieving a deeper understanding of the psychological, social, cultural and economic dimensions of consumer judgment and decision-making. Students will use this theoretical foundation as a body of knowledge with which to evaluate marketing strategies.

**MBUS 683 Persuasion** 1 credit

This course is designed to introduce students to classic and contemporary theories of persuasion. Knowledge of the persuasion process, social influence, and other persuasion techniques should enable students to make more informed decisions as a sender and receiver of persuasive messages.

**MBUS 684 Research Methods** 2 credits

This course presents an overview of the marketing research process. Analytical procedures and technology will be introduced that expose students to the most widely used methods employed by marketing professionals. Students will acquire an appreciation of the marketing research process and become knowledgeable users of information provided by this form of inquiry. Specific topics include: alternative methods of obtaining information, problem identification, research design, measurement scales, questionnaire construction, validity and reliability issues, sampling error, sampling procedures, statistics, computer data analysis, ethical dilemmas, and report preparation.

**MBUS 685 International Marketing** 2 credits

The course focuses on management of marketing activities to and in foreign countries. The course emphasizes assessment and decision-making related to the task of effectively adapting marketing strategy to the dynamic environment of international business. Contemporary developments in the theory and practice of international marketing are discussed. The course aims at developing managerial skills of cultural sensitivity and ability to perform marketing functions in diverse cultural environments.

**MBUS 687 Marketing Management** 2 credits

Alternative methods used to create value and enhance customer satisfaction are presented and discussed. Advanced techniques employed by professional marketers are applied in the contexts of buyer behavior, market segmentation, product development policy, pricing strategy, distribution, sales and advertising management as well as implementation and control processes.

**MBUS 688 Qualitative Decision Making** 1 credit

This course examines the qualitative aspects of decision-making. It looks at the "soft" side of decision-making. Topics include: (1) the general decision process, (2) whole brain decision-making, (3) creativity, (4) the use of intuition and affect in decision-making, (5) the "rightness" of decisions, and so forth. Current articles on decision-making and thinking are read and techniques to enhance creativity presented. A contrast is presented between the affective "right-brain" aspects and the cognitive "left-brain" aspects of decision-making.

**MBUS 689 Current Issues in Marketing** 1 credit

These seminars offer coverage of current topics of importance to the marketing profession. This course may be repeated for credit with a change in subject matter.

**MBUS 690 Directed Study** 1-3 credits

Guidelines are available in the Graduate School of Business office. Requirements must be met before registration. Summer

**Team Building**

The following three highly interactive, intensive programs are designed to increase students' knowledge and understanding of leadership and team development through a combination of information sessions and active participation in cooperative, challenge activities. Students can opt to take 1-3 credits, with each level being the pre-requisite for the next.

**MBUS 691 (MACC 691) Team Building Level I** 1 credit

Friday evening – Indoors, Saturday, all-day – Outdoors, off-campus (includes a hike of 3-7 miles or other suitable outdoor activity). Leadership models and styles, work style diversity, and stages of team development are introduced. Highly interactive challenge activities are designed to enhance critical thinking skills, creativity, problem-solving ability, and ability to work effectively as a team. Students are required to provide their own meals and transportation on Saturday.

**MBUS 692 (MACC 692) Team Building Level II** 1 credit

The second course in the series focuses on characteristics of leaders and principle-centered, ethical, and creative leadership. Advanced cooperative, challenge activities are utilized to apply, examine, and discuss course content. Participants develop a personal mission statement (clarifying individual values, roles, and goals) and the course concludes with presentations of mission statements. Students are required to provide their own meals.

Pre-requisite: MBUS 691

**MBUS 693 (MACC 693) Team Building Level III** 1 credit

The final offering in the series begins with a brief review of Level I and II topics and exercises, followed by new team building exercises and discussion. In addition to the class meeting, several on-line assignments involving reflection on experience, self-evaluation relative to leadership and team-building, and a plan for further development, are required to be completed.

Pre-requisite: MBUS 692

**MBUS 694 (MACC 694) Team Building Intensive** 3 credits

This intensive, 3-credit course combines the highly interactive, challenge activities and in-class and outside assignments of Levels I, II, and III (see course descriptions above). Students may not have taken Level I, II, or III prior to taking this course. Summer

**MBUS 695 (MACC 695) Management Consulting** 3 credits

Practicum in providing management assistance to businesses and non-profit organizations in marketing, management, finance, accounting, information systems, operations and related case problems. The course will also examine the management of the consulting process and the role of the consultant as an agent of organizational change.

**MBUS 696 (MACC 696) New Venture Lab** 1-3 credits

The New Venture Lab (NVL) Internship provides graduate students with a venue to apply the skills they have developed during their educational endeavors by allowing them to collaborate with local entrepreneurs on a variety of consulting projects. Students can choose to do the internship for one to three credits; each credit requires 60 hours of work. The NVL is an unpaid internship. As with any internship, students must complete an application and interview process in order to be considered for the NVL internship program. Prerequisite: permission

**MBUS 697 Internship**

1-3 credits

Relevant work experience is required that is commensurate with a student's professional interests. Guidelines and criteria are available from the School of Business Administration Internship Director.

**MBUS 699 Special Topics Seminar**

1-3 credits

These seminars cover topics of importance to business professionals. This course may be repeated for credit with a change in subject matter.

**Master of Accountancy (MAcc)**

The Gonzaga Master of Accountancy program curriculum provides a strong framework of courses enabling development and enhancement of the intellectual, technical, and interpersonal skills which are critical in today's business environment. The MAcc program offers two areas of specialization, Professional Accounting and Taxation, to allow the student to tailor coursework to match career goals and interests.

Current Gonzaga undergraduate accounting majors may apply for the MAcc program during the second semester of their junior year. If accepted into the program, they may take up to nine credits of graduate-level courses during their senior year with the permission of their graduate advisor. Before applying for admission, students should have completed 75 credit hours (including ACCT 360) with a cumulative GPA of 2.5 and a 2.0 in upper-division accounting courses. Students must be admitted to the MAcc program before enrolling in any graduate-level class.

**Foundation Courses**

The foundation courses for the MAcc degree include both business and accounting courses. In addition to the business foundation courses required for the MBA degree, specific accounting foundation courses include the following:

- Intermediate Accounting I & II
- Cost Accounting
- Federal Taxation
- Auditing

**Degree Requirements**

A total of thirty credits of graduate coursework is required for the Master of Accountancy degree. Students must maintain a 3.0 or better grade point average. There are 14 credits which are common to all areas of specialization within the MAcc degree.

- MAcc 600 Orientation Workshop 0 credits
- MAcc 661 Professional Practice Seminar 3 credits
- MBUS 612 Management Skills Development 2 credits
- MAcc 664 Professional Ethics 2 credits
- MAcc 663 Accounting Theory 3 credits
- MAcc 665 Assurance Services 3 credits
- MAcc 689 Special Topics 1 credit
- Areas of Specialization (16 credits)

**Taxation**

The required courses for the taxation specialization are:

- LAW 3351 Estate and Gift Tax\* 2 credits
- LAW 4623 Partnership Tax\* 2 credits
- LAW 4621 Corporation Tax\* 2 credits
- LAW 4841 Estate Planning \* 2 credits
- MAcc Elective 3 credits
- Electives\*\* 5 credits

**Professional Accounting**

The required courses for the accounting specialization are:

- Either MBUS 624 Finance Theory & Practice 2 credits
- or MAcc 624 Applications in Corporate Finance 2 credits
- MBUS 626 Info. Systems Theory & Practice 2 credits
- MAcc Elective 3 credits
- Electives\*\* 7 credits

\* These courses are offered through the School of Law, and may begin earlier in the semester than the School of Business Administration courses.

\*\* Electives must be approved by the graduate advisor.

**Course Descriptions**

**MAcc 600 Orientation Workshop**

0 credits

This zero credit workshop is held one evening per semester just prior to the start of classes. It must be taken during the student's first semester in either the Master of Accountancy or Master of Business Administration programs. Topics include an orientation to the Graduate School of Business programs, university facilities available to students, team-building, communications, and case analysis. Fall and Spring

**MAcc 624 Applications in Corporate Finance**

2 credits

Theoretical development and practical applications of corporate finance management techniques. Designed specifically for MAcc students, this course covers major decision areas in corporate finance including cost of capital, capital budgeting, capital structure, and general financial analysis.

**MAcc 660 Advanced Accounting**

3 credits

This course covers advanced problems in financial accounting, governmental accounting, reporting theory and accounting practice. Other topics will include inter-corporate investments, consolidated financial statements, foreign currency operations and transactions, and partnership accounting. Fall

**MAcc 661 Professional Practice Seminar**

3 credits

This course focuses on developing students' research skills across three areas: Financial Accounting (FASB pronouncements, technical releases, etc.), Auditing (GAAS) and Tax. Students will focus on identifying pertinent issues, using research aides to locate relevant authority, and communicating the conclusions of their research to clients and/or documenting them for the client file. Emphasis is on developing critical thinking skills, research skills, and communication skills. Skills from this class can be utilized in all MAcc classes. Fall

**MAcc 663 Accounting Theory**

3 credits

This course examines the hypothetical, conceptual, and pragmatic principles which form the general frame of reference for financial accounting and reporting. Fall

**MAcc 664 Professional Ethics**

2 credits

This course examines the literature of general and business ethics as well as codes developed specifically for practicing accountants. Attention is given to challenges faced by accounting professionals in both public and corporate practice. Case studies are used extensively to challenge and sensitize students to the issues they are likely to encounter in practice; various methods of understanding and solving ethical dilemmas are considered. Fall and Summer

**MAcc 665 Assurance Services**

3 credits

This course examines various theoretical and practical applications of the changing auditing discipline. Authoritative attestation and auditing literature is studied as well as recent PCAOB pronouncements. Case studies are used to consider risk assessment, independence issues, internal control evaluation, and audit processes. Spring

**MAcc 666 Advanced Federal Taxation**

3 credits

This course covers corporate, partnership, estate & gift, and international taxation. Current issues in taxation relating to both business and individual taxation will be discussed, along with an examination of tax procedure and tax practice. Fall

**MAcc 668 Not-for-Profit Accounting**

3 credits

This course investigates accounting principles and procedures as applied to governmental and not-for-profit organizations such as universities, health care agencies, and health and welfare organizations. On Sufficient Demand

**MAcc 669 Accounting Integration**

3 credits

This course includes an intensive study of accounting theory and practice for corporations and not-for-profit organizations, including integration of financial and managerial analysis and control. Spring

**MAcc 670 ( MBUS 670) Fraud Prevention and Detection**

1 credit

This course is designed to sensitize students to the various types of fraud that take place within organizations. Participants will gain the ability to recognize common frauds, understand the characteristics of the perpetrators, and evaluate methods by which such frauds might be deterred. On Sufficient Demand

**MACC 672 Law and Regulation**

2 credits

This course will include coverage of current legal and regulatory issues applicable to practicing accountants. Common law and statutory liability, UCC and contracts, partnership taxation, and antitrust regulation are some of the topics which will be discussed. Spring

**MACC 690 Directed Study**

1-3 credits

Guidelines are available in the Graduate School of Business office. Requirements must be met before registration. Summer

**Team Building**

The following three highly interactive, intensive programs are designed to increase students' knowledge and understanding of leadership and team development through a combination of information sessions and active participation in cooperative, challenge activities. Students can opt to take one to three credits, with each level being the pre-requisite for the next.

**MACC 691 (MBUS 691) Team Building Level I**

1 credit

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**MACC 692 (MBUS 692) Team Building Level II**

1 credit

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Pre-requisite: MACC 691

**MACC 693 (MBUS 693) Team Building Level III**

1 credit

The final offering in the series begins with a brief review of Level I and II topics and exercises, followed by new team building exercises and discussion. In addition to the class meeting, several on-line assignments involving reflection on experience, self-evaluation relative to leadership and team-building, and a plan for further development, are required to be completed.

Pre-requisite: MACC 692

**MACC 694 (MBUS 694) Team Building Intensive**

3 credits

This intensive, 3-credit course combines the highly interactive, challenge activities and in-class and outside assignments of Levels I, II, and III (see course descriptions above). Students may not have taken Level I, II, or III prior to taking this course. Summer

**MACC 695 (MBUS 695) Management Consulting**

3 credits

Practicum in providing management assistance to businesses and non-profit organizations in marketing, management, finance, accounting, information systems, operations and related case problems. The course will also examine the management of the consulting process and the role of the consultant as an agent of organizational change.

**MACC 696 (MBUS 696) New Venture Lab**

1-3 credits

The New Venture Lab (NVL) Internship provides graduate students with a venue to apply the skills they have developed during their educational endeavors by allowing them to collaborate with local entrepreneurs on a variety of consulting projects. Students can choose to do the internship for 1 to 3 credits; each credit requires 60 hours of work. The NVL is an unpaid internship. As with any internship, students must complete an application and interview process in order to be considered for the NVL internship program.

Prerequisite: permission

**MACC 697 Internship**

1-3 credits

Relevant work experience is required that is commensurate with a student's professional interests. Guidelines and criteria are available from the School of Business Administration Internship Director.

**MACC 699 Special Topics Seminar**

1-3 credits

These seminars offer coverage of current topics of importance to the accounting profession. This course may be repeated for credit with a change in subject matter.

**Master of Business****Administration/ Master of Accountancy**

Upon completion of either the MBA or MAcc degree requirements, a student may apply for entry into the other degree program. Nine (9) credit hours previously earned in either the MBA or MAcc program may be transferred into the other program. The result is that the total credit hours required for both the MBA and MAcc degrees will be reduced by nine (9). Consequently, the total graduate level credit hours required for both degrees would be reduced from 63 (33 plus 30) to 54.

**Master of Business Administration/Juris Doctor  
Master of Accountancy/Juris Doctor**

The Graduate School of Business, in conjunction with the School of Law, offers programs leading to the combined Master of Accountancy/Juris Doctor and the Master of Business Administration/Juris Doctor degrees. The programs are designed to meet a twofold need. On the one hand, there is need for lawyers who are trained in business and in accounting. A legal education may sufficiently equip a person for general law practice or even for certain legal specializations, but the role of the lawyer in relation to business and other institutional needs demands preparation beyond the scope of a legal education. On the other hand, a successful accountant or business executive, skilled in financial and practical decision-making processes, will benefit from a thorough knowledge of the law.

The applicant for either of these combined programs must meet the admission requirements of both the School of Law and the Graduate School of Business. These requirements and the application procedures are contained in the catalogues of each school.

**Degree Requirements**

Normally the student should complete one year of law before beginning business administration or accounting courses. The total combined credits must be 111 for the Master of Accountancy/Juris Doctor program; 114 for the combined Master of Business Administration/Juris Doctor program. In both cases, this represents a reduction of nine credits from the 120, or 123 which would be required if the student were to take both degrees separately. No more than six of these nine may be omitted from either school. The possible combinations, therefore, are 27 credits in accounting/business administration and 87 in law, or 30 credits in accounting/business administration and 84 in law. With the exception of the reduction in the total number of credits described, all requirements of both schools must be satisfied.

**Master of Business Administration/  
Bachelor of Science Engineering (MBA/BS)**

Gonzaga University's School of Engineering and Graduate School of Business offer a joint program leading to a Master of Business Administration degree and a Bachelor of Science in General Engineering. This joint degree program takes five years of full-time study versus six years if the programs are completed separately. Students will be required to complete the graduate requirements for the MBA of Choice. Foundation courses required for the joint program are: Acct 263, Accounting Analysis; Econ 103, Economic Analysis; Busn 230, Business Statistics; Mktg 310, Principles of Marketing; Bfin 320, Principles of Finance; Oper 340, Operations Management; Mgmt 350, Management and Organization; Busn 283 Business Law. For further information on this program, please consult either the School of Engineering or the Graduate School of Business.