College of Business & Economics

Interim Dean: Diane Schooley-Pettis
Business Building, Room 310
Telephone 208 426-1125

Associate Dean for Graduate Studies and Executive Education: Kirk Smith
Business Building, Room 318
Telephone 208 426-3116
FAX 208 426-1135
http://cobe.boisestate.edu/graduate

Graduate Degrees Offered

Master of Business Administration
Master of Business Administration in Information Technology Management
Executive Master of Business Administration
Master of Science in Accountancy
Master of Science in Accountancy, Taxation
Graduate Certificate in Supply Chain Management

General Information

The College of Business and Economics at Boise State University offers graduate programs in business administration, accountancy, and information technology management and supply chain management through its five academic departments:

- Department of Accountancy
- Department of Economics
- Department of Management
- Department of Marketing and Finance
- Department of Information Technology and Supply Chain Management

These graduate programs are accredited by AACSB International – The Association to Advance Collegiate Schools of Business. This is a distinction held by approximately 35% of the 1,200 institutions in the U.S. that grant business degrees. The College’s accountancy programs are also accredited by AACSB International – The Association to Advance Collegiate Schools of Business. Only about 14% of accounting programs have attained this recognition.

Master of Business Administration

Graduate Studies Director: Kirk Smith
Program Administrator: J. Renee Anchustegui
Business Building, Room 318
Telephone 208 426-3116
FAX 208 426-1135
http://cobe.boisestate.edu/graduate
e-mail: graduatebusiness@boisestate.edu

Accountancy
Graduate Faculty: Paul Bahnson, Mark Cowan, Denise M. English, Thomas J. English, David R. Koeppen, Kip Krumwiede, William C. Lathen, E. Shawn Novak

Adjunct Graduate Faculty: Fred Christensen, Frank Ilett Jr., Susan Shannon

Economics
Graduate Faculty: Christine Loucks, Scott E. Lowe,
Sian Mooney, Charlotte Twight

Information Technology and Supply Chain Management
Graduate Faculty: Robert Anson, Tim Chenoweth, Phillip Fry, Lyman Gallup, Thomas Gattiker, Robert Minch, Murli Nagasundaram, Patrick Shannon, Sharon Tabor, Regis Terpend, Gregory Wojtkowski, Wita Wojtkowski

Management
Graduate Faculty: Christopher Baughn, Michael B. Bixby, Mark Buchanan, Roy Glen, Newell Gough, Nancy K. Napier, Kent Neupert, James E. Wanek

Marketing and Finance
Graduate Faculty: Alan Frankle, Keith Harvey, Douglas J. Lincoln, Jason MacDonald, Matthew Maher, K. G. McCain, Nina Ray, Shikhar Sarin, Diane Schooley-Pettis, Trina Sego, Kirk Smith, Harry White
General Information

The Master of Business Administration and Master of Business Administration in Information Technology Management at Boise State University are designed to provide a high quality academic program to assist in the development of tomorrow’s business leaders.

Emphasizing the needs of fully employed students, the programs strive to provide students with a thorough grounding in each of the functional business areas. Integration of student’s knowledge across these functional disciplines is one of the programs’ key objectives.

The MBA/MBA-ITM programs provide a general management perspective that requires students to consider the social, environmental, and ethical context of managerial actions and enables them to target problems, select viable alternatives, and take appropriate action.

Teaching styles among the faculty range from formal textbook and supplementary syllabus readings to case methods, simulation and fieldwork. In addition to lectures, research projects, case analysis, discussion groups and guest speakers, several courses incorporate group projects as an integral part of the learning.

Graduate Assistantships are available and cover the student’s tuition and fees plus a stipend. Applicants must be admitted to the MBA program during their year of service. Application deadlines: Fall – February 5; Spring – October 1.

Under certain conditions, and with approval of the MBA/ MBA-ITM program director and the department head concerned, MBA students may earn up to a maximum of 3 credit hours of Directed Research and/or internship credits which apply to graduation requirements.

Students are asked to subscribe to a listserv. Instructions and a link are at http://cobe.boisestate.edu/graduate.

Application and Admission Requirements

Application for admission, transcripts, and fees should be sent to the Graduate Admission and Degree Services, Room 141, Math/Geosciences Building, Boise State University, 1910 University Drive, Boise, ID 83725-1110. All other admission materials required for the MBA should be sent to the Business Graduate Studies office, Room 318, Business Building, Boise State University, 1910 University Drive, Boise, ID 83725-1600.

Initial acceptance in order to take MBA/MBA-ITM classes is based on the applicant’s prior academic performance, leadership experience, professional experience, aptitude for graduate study, general motivation, and managerial attributes. All applicants must fulfill the following requirements prior to enrolling in MBA classes:

Applicants to the MBA/MBA-ITM program must have graduated from an accredited college or university with a Bachelor degree. Copies of official transcripts are also required upon initial application.

A GMAT score of 500 and a cumulative GPA of 3.0 (C = 2.0) are generally considered minimal. New applicants for the program should furnish documentary evidence of GMAT scores at the same time official transcripts are provided. For fall enrollment, students should arrange to take the GMAT by January. For spring enrollment, the GMAT should be taken no later than August.

Students with English as a second language (ESL) must score a minimum of 587/240 on the TOEFL or its equivalent. ESL students may also be asked to take and pass an English proficiency exam at Boise State before taking any graduate courses beyond their first semester.

Two years of significant work experience. This may be waived if the applicant has a GMAT score of 600 or higher.

Current detailed professional resume which accurately reflects professional work experience.

Two letters of reference (one preferably from an academic source) which address the applicant’s strengths, weaknesses, benefits the applicant may receive from our MBA/MBA-ITM program, and what the applicant can contribute to our MBA/MBA-ITM program.

A brief response (maximum 2 pages, double spaced) discussing one of the following:
Career goals, both short-term and long-term. What role does an MBA/MBA-ITM program, in general, and Boise State’s MBA/MBA-ITM program in particular, play in helping the applicant achieve these goals?

Two or three situations in the past three years where the applicant has taken a leadership role. How do these events demonstrate the applicant’s managerial potential?

A brief, candid self evaluation. Include some discussion of the abilities and other attributes the applicant believes are their strengths and some discussion of areas where the applicant would like to develop more fully. What does the applicant consider most unique or distinctive about themselves?

A student must be accepted to either the MBA/MBA-ITM program or another Master’s program to take MBA/MBA-ITM classes.

Final acceptance leading to a Master degree is based upon the Graduate College evaluation and acceptance of the applicant.

Note: A good understanding of algebra and computer competency are essential to successful progress in the MBA program. Students may wish to brush up on these skills prior to admission as they will be required to pass math and computer competency exams prior to enrollment in their first semester of graduate course work.

Undergraduate students will no longer be allowed in MBA/MBA-ITM classes under the University’s Permit for Seniors to Take Graduate Courses policy.

For priority processing, complete application packets must be received no later than:

- Summer entry: March 1
- Fall entry: June 1
- Spring entry: October 1

Students will typically be notified of their admittance status by March 31, June 30 or October 31.

Degree Requirements

The MBA requires a minimum of 37 semester credit hours and a maximum of 49 semester credit hours. The exact number of credits required depends upon the student’s prior academic experience.
### Information Technology Management

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<tr>
<th>Course Number and Title</th>
<th>Credits</th>
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### Course Offerings

#### BUSINESS ESSENTIALS COURSES

**MBA – MASTER OF BUSINESS**

**MBA 512 BUSINESS STATISTICS (3-0-3)(F)**. Examines the use of statistics in business decision-making. Summarizing, analyzing, and presenting data to support managerial decisions will be emphasized. Topics may include descriptive statistics, inferential statistics, analysis of variance, regression analysis, forecasting, and nonparametric techniques.

**MBA 514 ECONOMIC THEORY AND ANALYSIS (3-0-3)(S)**. Offers an accelerated, integrated introduction to economic analysis of the price system and the aggregate performance of developed economies, including supply and demand, basic market structures, income distribution, employment, inflation, growth and international trade.

**MBA 522 ACCOUNTING AND FINANCIAL ANALYSIS (3-0-3)(F)**. Introduces basic concepts, standards, and practices of financial reporting so students can read and understand published financial statements. Fundamentals of accounting and finance as it relates to developing a framework for analyzing a firm’s investment and financing decisions are emphasized. Topics may include income statement and balance sheet preparation, as well as valuation and capital budgeting techniques.

**MBA 527 CREATION AND DISTRIBUTION OF GOODS AND SERVICES (3-0-3)(S)**. Introduction to the creation and distribution of goods and services. Integrates both marketing and operations management concepts and will discuss the activities associated with product pricing, product promotion, and the manufacturing and delivery of goods and services.

#### ADVANCED COURSES

**MBA 531 STRATEGIC PERSPECTIVES (1-0-1)(F,S)**. Examines the five major forces transforming business: boundaries of the firm, market and competitive analysis, dynamics of developing and sustaining advantages, internal organization, major forces in the environment. MBA students should take MBA 531 the first semester of their advanced course work. PREREQ: MBA 512, MBA 514, MBA 522, and MBA 527.

**MBA 532 ACCOUNTING FOR DECISION MAKING AND CONTROL (3-0-3)(S)**. Explains how accounting concepts are used to manage costs and other aspects of a business to create profits. PREREQ: MBA 522 or equivalent. PRE/Coreq: MBA 531.

**MBA 533 ADVANCED OPERATIONS MANAGEMENT (3-0-3)(F)**. Concepts and issues related to managing the operations function of an organization. Topics include forecasting, production planning, materials management, quality management, and supply chain management as they relate to developing a competitive operations strategy. The role of information technology as it relates to operations management and the relationships between operations and other business functional areas are also discussed. PREREQ: MBA 527 or equivalent.

**MBA 534 INFORMATION TECHNOLOGY FOR MANAGERS (3-0-3)(S)**. Examines key concepts in the management of information technology and the role of functional managers in technology decision making. Emphasis is on the management of technology from both process and system perspectives, as well as issues and opportunities in innovating through technology. PRE/Coreq: MBA 531.

**MBA 535 LEGAL ISSUES IN BUSINESS RELATIONSHIPS (3-0-3)(S)**. Exposes future managers to the major legal issues involved in intellectual property, private and public equity financing, cyber law, and product liability. Emphasis will be on what managers should know in order to make decisions that will not trigger legal problems. PRE/Coreq: MBA 531.

**MBA 536 GLOBAL ECONOMIC AND BUSINESS ANALYSIS (3-0-3)(F)**. Analyzes the relationships between business and economic, ethical, legal, political, and social systems and the effects of these relationships on management decisions from both national and international perspectives. PREREQ: MBA 531 and MBA 514, or equivalents.

**MBA 537 MANAGING PEOPLE IN ORGANIZATIONS (2-0-2)(F)**. Provides an opportunity to acquire knowledge and refine basic skills for managing the flow of employees into, through, and out of organizations. Human resource planning, employee recruitment, selection, performance coaching, and appraisal topics will be covered in the context
of how policies and decisions support and further a company's strategic goals. The impact of changing technology and demographics on "best" practices for managers dealing with employees will be discussed.

MBA 538 ORGANIZATIONAL ISSUES (2-0-2)(S). Application of behavioral science principles and skills in an organizational setting. Emphasis is on an interactionist perspective (individual, group, and organizational dynamics), towards understanding behavior in organizations. Topics include teamwork building, motivation, leadership, problem solving, negotiation, and self-management. The course is geared towards managers and the application of concepts to experience. PRE/CO REQ: MBA 531.

MBA 539 ADVANCED MARKETING MANAGEMENT (3-0-3)(F). Examines the best allocation of marketing resources in order to achieve the organization’s strategic objectives. Focus is on understanding market reactions to current and anticipated marketing programs. Learn to recognize and how to capitalize upon new product opportunities while concurrently managing existing products. PREREQ: MBA 522, MBA 527, and MBA 531, or equivalents.

MBA 545 ADVANCED FINANCIAL MANAGEMENT (3-0-3)(S). Reviews dynamic financial analysis with emphasis on the current practical applications and complexities of capital budgeting, arbitrage arguments, risk-return models and financing alternatives. PREREQ: MBA 514, MBA 522, or equivalents.

MBA 546 STRATEGIC MANAGEMENT (2-0-2)(F, S). Examines how organizations obtain and deploy resources within a changing environment to gain and sustain a competitive advantage. Topics include analysis, formulation and implementation of business and corporate strategy. Integration of student’s prior course work across functional areas is a major component of this course. Should be taken in the student’s last semester of study. PREREQ: MBA 532, MBA 533, MBA 534, MBA 535, MBA 539.

ADVANCED INFORMATION TECHNOLOGY COURSES

MBA 550 INFORMATION TECHNOLOGY INFRASTRUCTURE MANAGEMENT (3-0-3)(S). A technical and strategic view of network operations and the challenges of planning for and managing increasingly complex wired and wireless network architectures and technical staff. Various network management tools, security and access policies, and business requirements will be explored to measure utilization and performance, plan for future requirements, and support organizational goals and objectives. PREREQ MBA 534.

MBA 551 ENTERPRISE INTELLIGENCE MODELS (3-0-3)(F). A strategic overview of the information and application systems used for decision making to transform and enable enterprise-level domestic and global processes. Examines business drivers and implementation strategies for enterprise-wide applications and global IT solutions. Evaluation of enterprise applications such as ERP, CRM, BPM, Enterprise Application Integration, and other methods for gathering, securing, and managing business intelligence in organizations. PREREQ MBA 534.

MBA 554 EMERGING TOPICS IN INFORMATION TECHNOLOGY (3-0-3)(F/S). An evolving, current approach to investigating strategic technologies or business related technical challenges facing managers of technology. May include topics such as the strategic and financial impact of IT Governance and compliance regulations requiring new levels of security and integrity, or the review and adoption of service model approaches such as ITIL or BS17799 to improve IT service delivery to the organization. PREREQ MBA 534.

MBA 555 INFORMATION ASSURANCE & COMPLIANCE (3-0-3)(F). A technical and strategic view of data and system security, including topics such as data valuation and classification, risk management, disaster recovery, and business continuity planning. Explores the options and challenges of security outsourcing, examines implications and challenges of operational security in global IT organizations, and reviews legal, social, and ethical issues related to security management. PREREQ MBA 534 and MBA 535.

MBA 557 PROJECT AND CHANGE MANAGEMENT (3-0-3)(F). A managerial view of the project process, including planning scheduling, control, evaluation and politics of projects, plus staffing and teamwork issues. Additionally, reviews the process of change in organizations and the need to plan and manage change for long-term process or project success.

MBA 577 SUPPLY CHAIN MANAGEMENT (3-0-3)(F/S). Overview of the requisite knowledge that supply chain managers and those in related areas of eBusiness, manufacturing, high tech, services and consulting companies must have, including procurement and logistics fundamentals. Emphasizes critical thinking skills such as identifying important issues, making decisions about the value of data, analyzing information, and assessing risk.

ADVANCED ELECTIVES

ECON – ECONOMICS
ECON 560 ECONOMICS OF PUBLIC POLICY (3-0-3) (Intermittent). Contribution of economic analysis to the justification, design and implementation of economic policy, especially as it relates to private property, the market economy, and the benefits and costs associated with government intervention. PREREQ: MBA 514.

MGMT – MANAGEMENT
MGMT 541 HUMAN RESOURCE MANAGEMENT (3-0-3) (Intermittent). Effective management of human resources including discussion of the supervisory processes conducive to reducing labor costs and increasing productivity. Special attention is given the human, organizational, and environmental constraints that limit managerial actions.

MBA – MASTER OF BUSINESS
MBA 561 MARKETING HIGH-TECHNOLOGY PRODUCTS (3-0-3)(F). Explores concepts and practices related to marketing in the fast-paced environment of high-technology industries.

MBA 563 CUSTOMER BEHAVIOR (3-0-3)(F). Concepts in and analysis of consumer and group buying behavior, methods of measurement, and processes to guide
decisions using this knowledge. Special emphasis will be placed on the buying of high-tech products.

MBA 564 INTERNET MARKETING STRATEGY (3-0-3)(S). Explores how the integration of Internet based technology is changing the business environment. Key topics include network infrastructure, Internet buyer behavior, integrated market communication, e-business model construction, analysis, and valuation.

MBA 566 CUSTOMER RELATIONSHIP MANAGEMENT (3-0-3) (S). Focuses on how marketing managers can use technology in customer relationship management (CRM). A key topic in the course will be the use of customer information files in managing communication to and from customers. PREREQ: MBA 512, MBA 527, or equivalents.

MBA 574 FINANCIAL MODELING (3-0-3)(F/S). Introduces quantitative techniques useful for modeling and analyzing problems in finance. Topics include capital budgeting, dynamic financial planning models, portfolio optimization, and options. The emphasis is on formulating and solving models using a computer. PREREQ: MBA 545.

SELECTED TOPICS: Contemporary topics courses offered intermittently.

MBA 580 SELECTED TOPICS - ACCOUNTING
MBA 581 SELECTED TOPICS - INFORMATION SYSTEMS
MBA 582 SELECTED TOPICS - ECONOMICS
MBA 583 SELECTED TOPICS - FINANCE
MBA 584 SELECTED TOPICS - OPERATIONS/PRODUCTION
MBA 585 SELECTED TOPICS - MANAGEMENT
MBA 586 SELECTED TOPICS - MARKETING
MBA 587 SELECTED TOPICS - INTERNATIONAL BUSINESS

MBA 590 INTERNSHIP. Available on a selective, limited basis. MBA students should consult with Director.

MBA 596 INDEPENDENT STUDY (1-3 credits). Involves special projects undertaken by the student, consisting of individual work suited to the needs and interests of the student. The course embodies research, discussions of the subject matter and procedures with a designated professor, and a documented paper covering the subject.

UNDERGRADUATE “G” COURSES

At most two of the following courses may be taken for graduate credit if cleared by the Graduate Program Coordinator.

ECON – ECONOMICS

ECON 421G QUANTITATIVE METHODS IN ECONOMICS (3-0-3)(F). The first of a two-semester sequence in quantitative economic analysis, this course emphasizes the application of mathematics to the construction of economic models. Topics will include equilibrium analysis, input-output analysis, comparative static analysis, optimization techniques, and dynamic analysis. The methodological issues surrounding the use of quantitative techniques in economics are also strongly emphasized. May be taken for graduate credit. PREREQ: ECON 201, ECON 202, MATH 160 or equivalent, and BUSSTAT 207.

ECON 422G ECONOMETRICS (3-0-3)(S). The second of a two-semester sequence in quantitative economic analysis. This course emphasizes the application of statistics to the construction, estimation, and evaluation of econometric models. Other related topics will include history and methodology of econometrics, forecasting, computer applications, and the use of econometrics in business and government. May be taken for graduate credit. PREREQ: ECON 421G.

ECON 440G HEALTH ECONOMICS (3-0-3)(S). Examines the economic issues associated with those individual and social decisions that influence the health of particular groups. Examines the production and delivery of health care and the economic and ethical aspects of health policy issues. Various economic approaches to the analysis of health policy are presented and evaluated. The focus is on the U.S. health care system. Comparisons will also be made to the health care systems of other nations. PREREQ: ECON 201 and ECON 202 or PERM/INST.

ECON 480G SEMINAR IN INTERNATIONAL ECONOMICS (3-0-3)(F/S). An in-depth study of a particular subject of restricted scope in international economics. Students will survey the literature, discuss assigned topics, and prepare and present research papers. Consult the Boise State Schedule of Classes for specific selection offered. Seminar may be repeated. PREREQ: ECON 201 and ECON 202 or PERM/INST.

FINAN – FINANCE

FINAN 410G WORKING CAPITAL MANAGEMENT (3-0-3)(S). This course considers the short-term financial management of a firm. Financial analysis of past, present, and future operations is emphasized. Cash flow analysis, management of current accounts, and cost benefit analysis are stressed. Case discussions provide a merging of theoretical concepts and practical application. PREREQ: FINAN 303.

FINAN 411G CAPITAL BUDGETING AND PLANNING (3-0-3)(F). Acquisition and allocation of long-term sources of funds are the subject of this course. Emphasis is placed on fund raising and the problems associated with measurement and structural influences on the firm’s cost of capital. Cash-flow analysis and alternative investment decision rules are examined. Cases are used for classroom discussion as a link between theory and practice. PREREQ: FINAN 303 and BUSSTAT 208.

FINAN 420G MANAGEMENT OF FINANCIAL INSTITUTIONS (3-0-3)(F). The interaction between financial institutions and financial markets are examined, and their roles in the economy are discussed. Emphasis is placed on the changes taking place within the financial community, the effects on financial institutions in general, and commercial banking in particular. PREREQ: FINAN 303.

FINAN 430G INTERNATIONAL FINANCE (3-0-3)(F). Builds a strong foundation on the relationship among international
financial markets. Included is exchange rate determination and parity conditions across countries. Once the foundation is built, the multinational firm is examined in this framework. Included is working capital management, capital budgeting, and cost of capital for the multinational firm. PREREQ: FINAN 303.

FINAN 450G INVESTMENT MANAGEMENT (3-0-3)(F). Examines the U.S. securities markets from both a theoretical and a practical viewpoint. Topics include: mechanics of direct investment, measurement and management of risk and return, the Efficient Market Hypothesis, Modern Portfolio Theory, the Capital Asset Pricing Model, and analysis of investment performance. Class format incorporates lecture and readings and may include guest lecturers. PREREQ: BUSSTAT 208 and FINAN 303.

FINAN 451G FRONTIERS IN FINANCIAL MARKETS (3-0-3)(S). Focuses on both recent and past innovations in the securities markets. Futures contracts and options and the theory of hedging, using both agricultural and financial futures contracts, options writing, and index options are stressed. A combination of theory and practice will be sought relying on lecture, text material, and journal and trade articles, and may include guest speakers. PREREQ: BUSSTAT 208 and FINAN 303.

GENBUS – GENERAL BUSINESS

INTBUS – INTERNATIONAL BUSINESS
INTBUS 445G INTERNATIONAL TRADE AND INVESTMENT LAW (3-0-3)(S). The law and policy of international economic institutions (e.g., World Trade Organization, NAFTA), national government regulation and private law affecting international transactions in trade in goods, services, technology, and investment. Also selected issues in U. S. foreign/trade policy and ethical/social responsibility. PREREQ: Senior/Graduate standing or PERM/INST.

SPECIALIZATION COURSES

Health Policy
MHLTHSCI 540 Health Information Management
MHLTHSCI 520 Health Care Systems Organization & Admin
ECON 440G Health Economics
MHLTHSCI 550 Current Issues in Health Policy
Public Administration
PUBADM 504 Public Budgeting and Financial Administration
PUBADM 521 Intergovernmental Relations
PUBADM 550 The Executive and The Administrative Process
PUBADM 580-589 Selected Topics

Executive Master of Business Administration

Graduate Studies Director: Kirk Smith
Program Information: Cheryl Maille
Business Building, Room 318
Telephone 208 426-4034
FAX 208 426-1135
http://emba.boisestate.edu
e-mail: emba.boisestate.edu

General Information

The Executive Master of Business Administration (EMBA) program is a cohort-based graduate business program designed for employed professionals with considerable mid-level or higher business experience. Students in the EMBA program earn an M.B.A. degree by completing a lock-step curriculum of specified duration. The program provides advanced business education in an executive setting through a partnership between the College of Business and Economics and local companies and agencies. Participation by the partner organizations is a distinctive aspect of the program, and includes instruction in areas of special expertise, identification of illuminating projects and class experiences, and the hosting of class sessions. The unique design of the EMBA program, coupled with the wealth of diverse professional experience of the faculty and students, fosters a very effective educational environment.

Application and Admission

Requirements

Application and Admission Procedures. An applicant must follow the general application procedures for admission to a graduate program (see Graduate Admission Regulations). An applicant must also submit three letters of recommendation and an essay (describing his or her background and career goals) to the graduate program coordinator, and must participate in an interview with the coordinator or designee. Although GMAT scores are not required in general, the coordinator may require them for a particular applicant if the scores are likely to contribute to the evaluation for admission. Once the file for an applicant is complete, it will be reviewed by the EMBA admissions committee, and an admission
recommendation (regular, provisional, or denial) will be forwarded to the graduate dean. The dean will make the final admission decision and notify the applicant.

Conditions for Admission. Applicants must satisfy the minimum admission requirements of the Graduate College and should have six or more years of mid-level to senior-level managerial or professional experience. The admissions process favors applicants who can contribute to the education of all program participants and have the potential for significant professional growth. Admission is competitive and is not guaranteed to any applicant. Each cohort is limited to a maximum of 35 students, and smaller cohort sizes may be imposed at the discretion of the EMBA admissions committee.

Degree Requirements
Students enter as a cohort in the fall and finish the program together in two academic years. In the first year, students complete an integrated program of courses intended to give broad exposure to areas such as accounting, economics, finance, human resource management, information systems, marketing, operations management, and strategy formulation. A theme of innovation is incorporated with a strong emphasis on communication, leadership, ethics, and problem solving. The second year requires additional courses that emphasize the application of knowledge and development of depth in specialized areas. A project is also required in the second year as a culminating activity.

### Course Offerings

**EMBA – EXECUTIVE MASTER OF BUSINESS ADMINISTRATION**

Courses with the EMBA prefix are available only to students enrolled in the EMBA program, and are offered according to a schedule determined by the start semester of each cohort.

**EMBA 511 BUSINESS PERSPECTIVES (V-V-2)(F).** Provides an introduction to how managers can assess business opportunities, create competitive advantage, and foster innovation throughout the life cycle of products and organizations. PREREQ: EMBA Program Admission.

**EMBA 512 ASSESSING BUSINESS OPPORTUNITIES (V-V-5) (F).** Provides an integrated foundation in accounting, economics, operations management, marketing, and strategic planning in the context of assessing business opportunities while operating in a global environment. PREREQ: EMBA 511.

**EMBA 513 CREATING COMPETITIVE ADVANTAGE I (V-V-3) (S).** Provides an initial integrated foundation in finance, human resource management, marketing, operations management, and strategic planning in the context of creating competitive advantage while operating in a global environment. PREREQ: EMBA 512.

**EMBA 514 CREATING COMPETITIVE ADVANTAGE II (V-V-3)(S).** Continues the integrated foundation in finance, human resource management, marketing, operations management, and strategic planning in the context of creating competitive advantage while operating in a global environment. PREREQ: EMBA 513.

**EMBA 515 FOSTERING INNOVATION (V-V-4)(S).** Provides a foundation in methods managers can use to foster innovation within organizations. Emphasis is on the early stages of innovation including brainstorming, idea generation, and rough estimations of viability. PREREQ: EMBA 514.

**EMBA 516 LEADERSHIP AND TEAMWORK SKILLS (V-V-2) (F).** Examines personal styles in the workplace with emphasis on group dynamics. Also includes a personalized assessment of each participant’s leadership strengths and weaknesses followed by the creation of a customized development plan. (Pass/Fail.) PREREQ: EMBA Program Admission.

**EMBA 517 ISSUES IN LEADERSHIP I (V-V-1)(S).** Continues execution of the leadership development goals identified in EMBA 516. (Pass/Fail.) PREREQ: EMBA 516.

**EMBA 521 BUSINESS IN A GLOBAL ENVIRONMENT (V-V-5)(F).** Builds a foundation in U.S. business law, ethics, corporate governance, and critical thinking. Includes the opportunity to solve business problems with executives from other cultures and learn about their legal and ethical issues. Requires a passport and travel out of the United States for one week. PREREQ: EMBA 515 and EMBA 517.

**EMBA 522 RESCUING DISTRESSED BUSINESS UNITS**
EMBA 521 INTRODUCING NEW PRODUCTS AND SERVICES (V-V-2)(F). Builds skill in the design and launch of new products and services. Project based with particular emphasis on marketing and business intelligence system issues. PREREQ: EMBA 521.

EMBA 524 PARTNERSHIPS, ACQUISITIONS, AND DIVESTITURES (V-V-2)(S). Builds skill in examining growth strategies founded upon business partnerships, acquisitions, and divestitures. Project based with particular emphasis on financial considerations, legal aspects, and issues surrounding the blending of company cultures. PREREQ: EMBA 521.

EMBA 525 ISSUES IN LEADERSHIP II (V-V-1)(S). Continues execution of the leadership development goals identified in EMBA 516. (Pass/Fail.) PREREQ: EMBA 517.
Department of Accountancy

Chair: Denise M. English
Business Building, Room 214
Telephone 208 426-1322
FAX 208 426-3637
http://cobe.boisestate.edu/graduate

Graduate Faculty: Paul Bahnson, Mark Cowan, Thomas J. English, David R. Koeppen, Kip Krumwiede, William C. Lathen, E. Shawn Novak
Adjunct Graduate Faculty: Fred Christensen, Frank Illet Jr., Susan Shannon

Master of Science in Accountancy

Graduate Studies Director: Kirk Smith
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Telephone 208 426-1126
FAX 208 426-1135
http://cobe.boisestate.edu/graduate
e-mail: graduatebusiness@boisestate.edu

General Information

The Master of Science in Accountancy is designed to provide individuals, seeking to enhance their professional competence, the skills necessary to offer value-added services. The program builds upon student's previously acquired knowledge and skills acquired in the undergraduate program and focuses on providing value-added services and solving real world business problems.

This degree program is designed to serve both professionals looking to expand their accounting knowledge and traditional undergraduate students seeking to complete the CPA requirements through the acquisition of a graduate degree. The program will serve the accounting profession by preparing accounting professionals to offer value-added services to their clients and employers.

Students may apply for Graduate Assistantships covering tuition and fees plus a stipend. Application must be received in the Business Graduate Studies office by February 15 of each year. Typical assignments include research assistantships, teaching assistantships, or specific project assignments.

Under certain conditions, and with approval of the MSA program director and the department head concerned, MSA students may earn up to a maximum of 3 credit hours of Directed Research or internship credits that apply to graduation requirements.

Students are asked to subscribe to a listserv during their first semester of study. Listserv instructions and a link are at http://cobe.boisestate.edu/graduate.

Application and Admission Requirements

Application for admission, fees, and transcripts should be sent to the Graduate Admissions Office, Room 141, Math/Geosciences Building, Boise State University, 1910 University Drive, Boise, ID 83725-1110. All other materials should be sent to the Business Graduate Studies Office, B318, Business Building, Boise State University, 1910 University Drive, Boise, ID 83725.

Initial acceptance in order to take MSA classes is based on the applicant's academic performance, leadership experience, professional experience, aptitude for graduate study, and managerial attributes. All applicants must fulfill the following requirements.

Applicants to the MSA program must have graduated from an accredited college or university with a Bachelor's degree. Applicants to the MSA must complete all accounting classes required for an undergraduate degree in accountancy in addition to 15 credit hours of course work from the Boise State College of Business undergraduate core. Applicants to the MSA, Taxation emphasis need not have a degree in accountancy, but must have completed the equivalent of ACCT 302, Survey of Federal Income Taxation. Copies of official transcripts are also required upon initial application.

Undergraduate students intending to enter the MSA program immediately upon completion of their Bachelor's degree programs should plan to
take the Graduate Management Admission Test (GMAT) and apply to the program during the first semester of their senior year.

A score of 500 on the Graduate Management Admission Test (GMAT) and a cumulative GPA of 3.0 (C = 2.0) are generally considered minimal. For fall enrollment, students should arrange to take the GMAT by January. For spring enrollment, the GMAT should be taken no later than August. Undergraduate students should plan to take the GMAT by the middle of the first semester of their senior year. The GMAT may be waived for applicants who are currently CPAs, certified management accountants (CMAs), or certified internal auditors (CIAs). Applicants should request a letter be sent directly to the Graduate Admissions Office from the appropriate state board or national organization verifying their certification status.

Students with English as a second language (ESL) must score a minimum of 587/240 on the TOEFL or its equivalent. ESL students must also take and pass an English proficiency exam at Boise State before taking any graduate courses beyond their first semester.

Current professional resume which accurately reflects educational and professional work experience.

Two letters of reference (one preferably from an academic source) addressing the applicant’s strengths and weaknesses, the benefits the applicant may receive from the MSA program, and what the applicant can contribute to the MSA program.

A brief response (maximum 2 pages, double spaced) discussing one of the following:

Career goals both short-term and long term.

What role does an MSA program, in general, and Boise State’s MSA program in particular, play in helping the applicant achieve these goals?

Two or three situations in the past three years where the applicant has taken a leadership role. How do these events demonstrate the applicant’s managerial potential?

A brief, candid self evaluation. Include some discussion of the abilities and attributes the applicant believes are their strengths and some discussion of areas where the applicant would like to develop more fully. What does the applicant consider most unique or distinctive about themselves?

There is limited space available in the graduate program. Meeting the minimum admission standards does not guarantee acceptance into the program. Final acceptance leading to a Master’s degree is based upon the Graduate College’s evaluation and acceptance of the applicant.

For priority processing, complete application packets must be received no later than:

- Summer, Fall entry ..................................... March 1
- Spring entry ............................................. October 1

### Degree Requirements

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<thead>
<tr>
<th>Master of Science in Accountancy</th>
<th>Credits</th>
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Non-Accountancy Electives must be approved by the
student’s graduate advisor. Business Essentials courses in the MBA program are not available for credit towards the MSA degree requirements, nor are courses that are essentially courses in accountancy (such as MBA 532).

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Master of Science in Accountancy, Taxation

**Graduate Studies Director:** Kirk Smith  
**Program Administrator:** J. Renee Anchustegui  
Business Building, Room 318  
Telephone 208 426-1126  
FAX 208 426-1135  
http://cobe.boisestate.edu/graduate  
e-mail: graduatebusiness@boisestate.edu

**General Information**

The Master of Science in Accountancy, Taxation is designed to provide the curriculum and forum where individuals can obtain focused instruction in advanced taxation issues. Similar to the Master of Science in Accountancy degree, the Master of Science in Accountancy, Taxation degree builds upon the student’s previously acquired knowledge and provides the skills necessary to provide value added services in the complex taxation environment.

This program will fulfill the needs of those individuals that desire to specialize in taxation (in addition to the objectives of the Master of Science in Accountancy). It serves Business professionals that desire to expand their knowledge in Taxation and value-added services as well as traditional students that desire an entry level position in the tax area.

Application and admission requirements and information on how to apply for Graduate Assistantships are described in the Master of Science in Accountancy.

**Degree Requirements**

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Non-Accountancy Electives must be approved by the student’s graduate advisor. Business Essentials courses in the MBA program are not available for credit towards the MSA degree requirements, nor are courses that are essentially courses in accountancy (such as MBA 532).

**Course Offerings**

Additional work will be required to receive graduate credit for undergraduate G courses.  
ACCT – ACCOUNTANCY  
ACCT 450G INFORMATION SYSTEMS AUDITING (3-0-3). Theory and application of auditing in a computerized accounting system environment. Course coverage emphasizes the standards by which information systems auditors should perform. Those standards address the evaluation of computer security, program development,
program modification, computer processing, and source data controls. Current issues in auditing are addressed. Hands-on projects focusing on the review of security and the use of computer-assisted audit tools are utilized. PREREQ: ACCT 350, ACCT 405.

ACCT 451G MANAGERIAL ACCOUNTING (3-0-3). The development and use of cost information for strategic cost management is emphasized. The uses of accounting information for management planning, production, and control decisions are covered. Examples include operations and capital budgeting, computer applications, and an in-depth application of cost accounting concepts. Emphasis is placed on the understanding and use of current cost management techniques. PREREQ: ACCT 314 and SCM 345.

ACCT 502 ADVANCED TAX TOPICS (3-0-3). Theory and application of federal income taxation to corporations, partnerships, limited liability companies, S corporations, fiduciaries, and tax-exempt organizations. Specific topics include the tax effects of forming and operating these various entities. The course includes an introduction to estate and gift taxation, the tax consequences of international transactions, and tax research techniques.

ACCT 505 PERSPECTIVES IN AUDITING (3-0-3). In-depth study of auditing from both internal and external auditors’ perspectives. Topics include substantive testing, evidence, planning, reporting, documentation, and case studies. The course includes a major project in either internal or external auditing.

ACCT 510 ADVANCED FINANCIAL REPORTING (3-0-3). Topics include financial reporting for partnerships, estates and trusts, and insolvency. Comprehensive study of complex business combinations, consolidated financial statements, and foreign currency transactions, PREREQ: ACCT 306.

ACCT 512 FINANCIAL REPORTING THEORY (3-0-3). Study of measurement theory and its implications for asset valuation and income determination. Emphasizes development of analytical and written communication skills.

ACCT 514 ADVANCED MANAGERIAL ACCOUNTING (3-0-3) (F/S). Advanced applications of managerial accounting information for strategic management decisions. Coverage includes specialized tools for planning, operating and control decisions such as strategic cost management, strategic performance measurement and incentive systems, and activity- and resource-based costing. Emphasis is placed on the understanding and use of state of the art managerial accounting techniques. PREREQ: ACCT 314 or MBA 532 and SCM 345 or MBA 527 or PERM/INST.

ACCT 515 BUSINESS VALUATION (3-0-3) (F/S). Study of the theory and practice of financial statement analysis and business valuation. Methods of fundamental analysis and business valuation are examined in detail and applied in problems, cases and projects.

ACCT 516 FINANCIAL STATEMENT ANALYSIS (3-0-3). The analysis of published financial reports from the perspectives of investors, creditors, competitors, and potential business partners. Emphasis is on the communication of information obtained from a rigorous and comprehensive analysis of the statements.

ACCT 517 ENVIRONMENTAL ACCOUNTING AND TAXATION (3-0-3). A theoretical and practical examination of the impact of environmental considerations in financial, managerial, and tax reporting. The interdisciplinary nature of environmental study, especially environmental science and environmental law, will be the starting point for developing information. The course emphasizes oral and written communication of accounting information for decision-making.

ACCT 518 INTERNATIONAL FINANCIAL REPORTING (3-0-3). Contemporary accounting practices of the major national economies. Includes directives of the European Community affecting financial reporting and pronouncements and activities of the International Accounting Standards Board.

ACCT 520 RESEARCH IN FEDERAL TAXATION (3-0-3). Instruction in all aspects of tax research including legislative, administrative and judicial sources; major tax services; tax planning software and LEXIS; writing and negotiation skills.

ACCT 525 PARTNERSHIP TAX LAW (3-0-3). Tax meaning of partnership, formation transactions between partner and partnership; determination and treatment of partnership income; sales and exchanges of partnership interest; distributions; retirement; death of a partner; drafting the partnership agreement.

ACCT 530 CORPORATE TAX LAW I (3-0-3). Tax considerations in corporate formation, distributions, redemptions, and liquidations. The accumulated earnings tax, personal holding company tax, and S corporations are included.

ACCT 533 CORPORATE TAX LAW II (3-0-3). Advanced topics in corporate taxation including reorganizations, taxation of affiliated groups, and professional service corporations.

ACCT 535 ESTATE AND GIFT TAXATION (3-0-3). Federal estate and gift taxes, including estate planning.

ACCT 540 TAXATION OF NONPROFIT ORGANIZATIONS (3-0-3)(SU). Overview of tax issues affecting nonprofits. Topics include: qualifying for and maintaining federal tax-exempt status, the unrelated business income tax, private foundations, and charitable deductions.

ACCT 545 REAL ESTATE TAX LAW (3-0-3). Basis considerations, depreciation, and problems incident to the sale, exchange, and other disposition of property, including recognition and characterization concepts.

ACCT 555 FARM AND NATURAL RESOURCE TAXATION (3-0-3). Farm, forestry, mining, and oil and gas tax practices and issues.

ACCT 560 INCOME TAXATION OF TRUSTS AND ESTATES (3-0-3). Taxation of income of trusts and estates, with emphasis of income required to be distributed currently, equivocal distributions of income corpus, and accumulation distributions; other fiduciary tax problems, including the treatment of income in respect of decedents.

ACCT 565 DEFERRED COMPENSATION TAXATION (3-0-
3). Study begins with the ERISA rules and includes changes and updates for deferred compensation to the current date.

ACCT 570 STATE TAXATION AND PROCEDURES (3-0-3).
State income tax issues, sales and use taxes, state and federal income tax procedures.

ACCT 575 INTERNATIONAL TAXATION (3-0-3).
Multinational tax law for domestic corporations with operations abroad and nonresident citizens.

ACCT 577 COMPUTER APPLICATIONS IN TAXATION (3-0-3).
State of the art tax computer software applications including emphasis on tax planning considerations; writing and negotiation skills.

ACCT 579 PERSONAL FINANCIAL PLANNING (3-0-3)(F).
The course focuses on the tools to help individuals reach their personal financial goals. There will be five main areas of emphasis: investments, insurance coverage/asset protection, income tax planning, retirement planning and estate planning. The areas will be covered in the personal finance framework.

ACCT 590 PRACTICUM/INTERNSHIP (3-0-3).
Department of Information Technology and Supply Chain Management

Chair: Sharon Tabor
Business Building, Room 308
Telephone 208 426-1181
FAX 208 426-1135
http://cobe.boisestate.edu/graduate
e-mail: itscm@boisestate.edu

Graduate Faculty: Robert Anson, Tim Chenoweth, Phillip Fry, Lyman Gallup, Thomas Gattiker, Gary Green, Jerry LaCava, Emerson Maxson, Robert Minch, Murli Nagasundaram, Patrick Shannon, Sharon Tabor, Gregory Wojtkowski, Wita Wojtkowski

Graduate Certificate Offered
Graduate Certificate in Supply Chain Management

Graduate Certificate in Supply Chain Management

Graduate Program Coordinator: Kirk Smith
Business Building, Room 308
Telephone 208 426-1181
FAX 208 426-1135
e-mail: scm@boisestate.edu

General Information
The Graduate Certificate in Supply Chain Management is intended for professionals with bachelor’s degrees who are working in the logistics/supply chain field and need additional knowledge about logistics and supply chain management to fulfill the duties of their jobs. All of the courses in the program are offered online and asynchronous. There are no requirements for face-to-face meetings.

This program is administered on a cohort basis. It is expected that each entering group of students will progress through the program at the same pace. Students will be able to earn the Graduate Certificate in Supply Chain Management in 3 or 4 semesters depending on their choice of a specialty area.

Application and Admission
A prospective student may apply at any time but must follow the general application procedures for admission to a graduate program (see the Graduate Admission Regulations section of this catalog). The applicant must also submit a letter of interest to the graduate program coordinator briefly summarizing his or her background and motivation for enrolling in the certificate program. Once the file for an applicant is complete, it will be evaluated by the graduate program coordinator and a faculty team. An admission recommendation will be forwarded to the dean of the Graduate College. The dean will make the final admission decision and notify the applicant.

Conditions for Admission.
An applicant must:
possess a bachelor’s degree
be currently working in a job requiring Logistics/SCM skills
achieve a satisfactory TOEFL score if English is a second language
meet the graduate admission standards of the college through which they enroll in the program although a predictive exam like the GMAT is not required.

Relationships with Other Programs
Admission to the Graduate Certificate in Supply Chain Management is separate from any other graduate program in the College of Business and Economics at Boise State University. Admission to another graduate program at Boise State University does not imply admission to the program for the Graduate Certificate in Supply Chain Management. Admission to the program for the Graduate Certificate in Supply Chain Management does not imply admission to any other graduate program at Boise State University.

Certificate Requirements

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SCM – SUPPLY CHAIN MANAGEMENT

SCM 531 SUPPLY CHAIN MANAGEMENT (3-0-3)(F/S/SU). This course provides the basics of supply chain management. The focus of the course is on the impact of demands that an organization’s stakeholders place on purchasing; the impact that purchasing and materials management have on organizational success; the impact of ethical, contractual, and legal issues; the impact of strategic objectives; and the impact of supply chain considerations on the other major functional activities. PREREQ: Admission to the Graduate Certificate in Supply Chain Management or PERM/INST.

SCM 532 LOGISTICS (3-0-3)(F/S/SU). This course is an introduction to the principles and practices of global supply chain and logistics management. The course covers the integration of all the activities involved in the procurement, storage, and movement of goods from the initial supplier to the final customer. This course will introduce the logic behind this integration and discuss how global organizations have gained a sustainable competitive advantage by implementing programs of total supply chain logistics management into their organizations. PREREQ: Admission to the Graduate Certificate in Supply Chain Management or PERM/INST.

SCM 533 MEASUREMENT IN SUPPLY CHAINS (3-0-3)(F/S/SU). Study of the tools needed to measure and sell the value created by logistics throughout the global supply chain. An evaluation of global systems and complexity factors will be conducted and their impact on the creation of this value. Performance valuation will be analyzed through the techniques of systems analysis, assumption-based planning, project management, balanced scorecard, modeling and computer-based simulation. Financial valuation will be determined through activity-based cost accounting and capital budgeting techniques. PREREQ: Admission to the Graduate Certificate in Supply Chain Management or PERM/INST.

SCM 534 RADIO FREQUENCY IDENTIFICATION I (3-0-3)(F/S/SU). Provides students with an understanding of how the study of radio frequency identification (RFID) automatic identification (AUTO-ID) technology impacts supply chain management systems and logistics applications. The student will assess and measure various RFID methods and technologies within large and small logistics systems, using a variety of RFID or AUTO-ID technology to formulate plans of logistics system success and failure. Students will combine alternative RFID methods in order to test and rank those best needed for different business cases. Students will design, develop and integrate logistics information systems to appraise the value of experimental RFID systems. PREREQ: Any two of SCM 531, SCM 532, SCM 533 or PERM/INST.

SCM 535 TRANSPORTATION SYSTEMS MANAGEMENT (3-0-3)(F/S). This course presents an advanced study of the management of passenger transportation systems in the travel industry. The students will focus on different forms of transportation as they relate to travel industry management and policy. PREREQ: Any two of SCM 531, SCM 532, SCM 533 or PERM/INST.

SCM 536 LEAN OPERATIONS (3-0-3)(F/S/SU). The course introduces the basic concepts of lean operations and shows through examples, cases studies, simulations, and hands-on projects how organizations can reduce or eliminate the wastes that adversely impact profitability and performance. Topics covered will include value-stream mapping, synchronized flow, pull systems, kanban systems, the 5S’s, quick change-over, theory of constraints, total productive maintenance, error proofing, and the balanced scorecard. PREREQ: Any two of SCM 531, SCM 532, SCM 533 or PERM/INST.

SCM 537 CAPSTONE FOR RFID (3-0-3)(F/S/SU). The student will demonstrate mastery of the knowledge and skills expected of someone who is a supply chain management professional through completion of a business case development project using automatic identification (AUTO-ID) technology such as radio frequency identification or RFID as mandated by Wal-Mart and the Department of Defense. This course is the culmination of the capstone RFID project that will be identified, defined, and begun in the first RFID course. PREREQ: SCM 534 or PERM/INST.

SCM 538 TOURISM FIELD STUDIES (3-0-3)(F/S). This course emphasizes the integration of concepts and the application of knowledge and skills from other courses to a selected travel/tourism field study project. PREREQ: SCM 535 or PERM/INST.

SCM 539 IMPROVING SUPPLY CHAIN QUALITY (3-0-3)(F/S/SU). The course introduces the basic approaches that organizations can take to work with their suppliers to assist them in all facets of improvement with the objective of becoming a preferred supplier. Such concepts as supplier quality, six-sigma quality, project management skills, quality standard and supplier selection and development are discussed. PREREQ: SCM 536 or PERM/INST.