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Dean: Bruce Forster, Ph.D.
Location: FAB N101 (602) 543-6200
School website: www.west.asu.edu/som/
Professors: Anders, Atwater, Baldwin, Bellizzi, Firt, Forster, Nahavandi, Silberman, Van Fleet, Vickrey, Waldman
Associate Professors: Anderson, Balthazard, Brett, Carey, Chang, Davidson, Duncan, Golpalakrishman, Greenhat, Greenstein, Lowe, Meznar, Mizzi, Noronha, Sen, Swenson
Assistant Professors: Bristol, Foster, Mesquita, Mohan, Samuels, Slotnick
Senior Lecturer: Muller
Lecturers: Costantino, Dallmus, Goldman, Hayden, Olander, Thording, Toel
Purpose
The mission of the School of Management is to foster the economic vitality of Maricopa County and its citizens and to advance the practice of management in the context of a global economy where change is constant and far-reaching. To accomplish the mission, the School is a partner for progress with the Maricopa County business community; has an excellent faculty who blend scholarship, interaction with business, and teaching; offers programs of excellence with a managerial perspective at the baccalaureate and master’s level; educates students who primarily live and work in Maricopa County to be life-long learners ever more skilled in the practice of management where moving across geographic, cultural, and intellectual borders is imperative; has graduates that enhance the effectiveness of their organizations and contribute to the quality of life in their communities; and develops and disseminates knowledge valued by the management profession.

A promise to our Graduates:
• Proficiency in recognizing and analyzing organization issues from an integrated, global perspective.
• Adeptness in anticipating and managing change.
• Knowledge and application of state-of-the-art management practices and information technology.
• Conceptual, technical, and interpersonal abilities essential to flourish in a diverse, global business environment.

A promise to our Students:
• A program that is responsive to student needs.
• Exposure to important management issues through faculty research, case studies, team projects, internships, and mentoring programs.

• Continuous improvement and development of courses and programs informed by current issues and practice.
• Continuous development of faculty who are committed to excellence in teaching, research, and service.
• Access to class offerings that permit graduation in two years for undergraduate students and three years for master’s students.

A promise to the Business Community:
• A partnership that generates a responsive, leading-edge curriculum.
• Faculty dedicated to using their expertise to develop innovative solutions to organization and community problems.
• Masters and Baccalaureate graduates who add value to their organizations.

A promise to the Profession:
• Advancement and communication of knowledge of management through research, writing, and teaching.
• Service to academic and professional associations and the University through leadership and active participation.

To accomplish its purpose, the faculty of the School of Management offers these programs:
B.S. Accountancy
B.S. Global Business
Includes concentrations in:
Financial Management
Human Resources Management
Information Systems Management
International Studies
Marketing
Master of Business Administration (M.B.A.)
Postbaccalaureate Certificate in Accountancy
Postbaccalaureate Certificate in Professional Accountancy
In addition to the regular degree curricula, other programs of study in the college are designed to meet special needs. Evening, continuing education, and short courses on a noncredit basis are also available.

**Accreditation**

The business and accountancy degree programs are accredited by the AACSB International - The Association to Advance Collegiate Schools of Business, the official accrediting organization in the field of business administration.

The Accountancy program is also an Endorsed Internal Auditing program by the Institute of Internal Auditors.

**Baccalaureate degree programs**

**Nature of program**

The undergraduate curriculum has been devised so that the student completes 50% of work in general education and other non-business courses and 45% in courses offered by the School of Management, with the remaining 5% selected from either area by the student in consultation with his or her advisor.

**Admission**

**The Professional Program.** The School of Management offers the junior and senior levels of the undergraduate curriculum. Admission is awarded to those applicants demonstrating the highest promise for professional success.

To be considered for admission to the professional program, the student must be admitted to ASU West and must have:

1. completed at least 56 semester hours or the Arizona Associate of Business degree;
2. attained a minimum cumulative GPA of 2.50 for all courses taken;
3. completed the following 10-11 courses with a grade of “C” or better and a minimum GPA of 2.50:
   a. ACC 230 Uses of Accounting Information I or Financial Accounting course
   b. ACC 240 Uses of Accounting Information II or Managerial Accounting course
   c. ACC 250 Introductory Accounting Lab, required for Accountancy majors only who have completed the ACC 230 and 240 sequence
   d. Introduction to Computers
   e. ECN 111 Macroeconomics (SB)
   f. ECN 112 Microeconomics (SB)
   g. ENG 101, 102 First-Year Composition
   h. MAT 119 Finite Mathematics (MA)
   i. MAT 210 Brief Calculus (MA)
   j. QBA 221 Statistical Analysis (CS);

4. completed an SG and an SQ laboratory science course, a course in oral communication (3 hours), PGS 101 Introduction to Psychology (SB) (3 hours), and SOC 101 Introductory Sociology (SB) (3 hours).

Contact the School of Management Undergraduate Program Advising Office (602) 543-6200 for information.

To be accepted for credit as part of the academic program in business, all courses transferred from other institutions must carry prerequisites similar to those of the courses they are replacing at ASU.

**Non-business students.** A non-business student may register for selected 300 and 400 level business courses only if, (1) at the time of registration, the student has junior standing (56 hours completed) and (2) the student has a minimum cumulative GPA of 2.50 at ASU and a minimum GPA of 2.50 for all
business courses completed at ASU. Students who have 56 hours completed but have never attended ASU are given a one-semester period to register and to establish a GPA at ASU. Students must meet all prerequisites and course requirements as listed in the catalog.

Non-business majors are limited to a maximum of 15 semester hours of selected upper division business courses (excluding economics courses).

Nondegree students. A nondegree student is permitted to enroll in selected 300 and 400 level business courses only during on-line registration and only if, (1) the student has an ASU cumulative GPA of at least 2.50 and an ASU cumulative business GPA of at least 2.50 at the time of on-line registration, or (2) the student has never attended ASU, in which case he or she is given a one-semester period to register during on-line registration and to establish a GPA at ASU. Students must meet all prerequisites and course requirements as listed in the catalog.

Nondegree students are limited to a maximum of 15 semester hours of selected upper division business courses (excluding economics courses).

Transfer credit
Freshman and sophomore level courses (numbered 100 - 299) at a community college or another four year university will not be accepted as transfer credit in the upper division program.

Professional business courses taught in the junior or senior year in the three state universities may not be completed at a two-year college for transfer credit in the business core or major. A maximum of nine semester hours of upper division business credits may, upon approval, be transferred from ASU Main or from another AACSB-accredited four-year institution.

An Associate in Transfer Partnership Degree is available to Maricopa County Community College students who wish to complete their first two years of course work at a Maricopa County Community College and transfer to the School of Management without loss of credit. The Arizona ABUS degree is also available for transfer to any business program at an Arizona state-funded university without loss of credit. Students may consult with an academic advisor in the School of Management to assist in planning their program.

Degree requirements
Students seeking a Bachelor of Science degree in the School of Management must satisfactorily complete a curriculum of 120 semester hours.

Specific requirements for the Bachelor of Science, Accountancy major and Global Business major are explained under the respective academic program sections.

University General Studies requirements. All students pursuing a baccalaureate at ASU must successfully complete a minimum of 35 semester hours of approved general studies courses. Courses completed in the business major, as well as selected courses required for admission to the B.S. degree program in the School of Management, can be applied toward meeting the university General Studies requirement. Students should consult with their advisor when selecting courses to fulfill the General Studies requirement.

Additional graduation requirements. In addition to completion of the courses outlined above, to be eligible for the Bachelor of Science degree in the School of Management, a student must have:

1. attained a cumulative GPA of 2.00 or higher for all business courses taken at this university and for all courses for the concentration/major taken at this university;
2. earned at least 50% of the business semester hours required for the business degree in resident credit at ASU West; and
3. earned a grade of “C” or better in all upper division business courses required for the major or concentration.

Pass/fail. School of Management undergraduate students may not include among the semester hours required for graduation any courses taken at this university on a pass/fail basis.

Academic policies
The following academic policies are minimum standards applicable to all degree and certificate programs offered by the School of Management. Some programs may have more specific or stringent requirements.

Probation. Students are placed on probation when their GPA for all courses taken at ASU drops below a 2.0 minimum.

Disqualification. Probationary students have at most the next two consecutive semesters to raise their ASU GPA to the minimum 2.0 or higher. In the first semester of probation the student must receive a grade of “C” or above in all courses and have a GPA of at least 2.5 for the semester. Immediate disqualification occurs if either of these conditions are not met. If both are satisfied but the GPA for ASU courses still remains below 2.0, then the student may be given a second semester under probation to raise the GPA to the minimum. The student is disqualified from the business program if the ASU GPA has not been restored to at least 2.0 after the two semesters.

Reinstatement. The School of Management does not accept applications for reinstatement until the disqualified student has remained out of the college for at least a 12-month period. Merely remaining in a disqualified status for the above period of time does not, in itself, constitute a basis for reinstatement. Evidence of ability to do satisfactory academic work is required.

Students who have been academically disqualified are permitted to enroll in courses during summer sessions in order to raise their ASU GPA. Disqualified students may not enroll in upper division business courses until they have been reinstated in a business program.

Academic dishonesty. School of Management students are expected to adhere to the ASU Academic Integrity Policy. A copy of the policy may be obtained from the School of Management Advising Office.
Accountancy

There are three accounting programs available at ASU West. The Bachelor of Science in Accountancy is available for students pursuing an undergraduate degree. The Postbaccalaureate Certificate in Accountancy is available for those already possessing a bachelors degree who seek a career change to accounting or upgraded accounting skills. The Postbaccalaureate Certificate in Professional Accountancy is designed to allow B.S. in Accountancy graduates to meet the educational requirements for CPA licensure.

Either certificate program can be used as a foundation to pursue professional certification as a Certified Public Accountant (CPA), Certified Management Accountant (CMA), or Certified Internal Auditor (CIA).

Bachelor of Science in Business, Major in Accountancy

Nature of program
The faculty of the Accountancy Program is dedicated to improving the quality of accounting practice. This objective is achieved primarily through offering rigorous and relevant educational experiences through the bachelor’s program. The complexity of the modern business world and its growing interaction with social, political, and economic environments is reflected in the revised accountancy program with its emphasis on a solid foundation of accounting and business courses with a selection from a number of optional courses for specialized career development. Students who study accountancy aspire to enter a challenging professional environment. An accounting professional in today’s environment must possess technical expertise, communication skills, analytical skills, and interpersonal skills.

Career outlook
Graduates of the Accountancy Program at ASU West accept positions as accountants, auditors, and internal auditors, while some students pursue business careers outside traditional accounting roles. Students are recruited by CPA firms, banks, other financial institutions, manufacturing companies, utilities, and government agencies. The curriculum in the undergraduate accountancy program provides the foundational requirements for professional certification as a Certified Public Accountant (CPA), Certified Management Accountant (CMA), or Certified Internal Auditor (CIA). Additional coursework may be necessary for licensure.

Admission
To be considered for admission to the undergraduate Accountancy major, a student must meet the School of Management admission requirements.
## Major requirements

<table>
<thead>
<tr>
<th>Upper division business core</th>
<th>Semester Hours</th>
</tr>
</thead>
<tbody>
<tr>
<td>FIN 301 Fundamentals of Finance</td>
<td>3</td>
</tr>
<tr>
<td>ACC 346 Information Systems Management</td>
<td>3</td>
</tr>
<tr>
<td>MKT 301 Fundamentals of Marketing</td>
<td>3</td>
</tr>
<tr>
<td>OPM 301 Operations Management</td>
<td>3</td>
</tr>
<tr>
<td>GLB 401 Global Business Integration (L)</td>
<td>4</td>
</tr>
<tr>
<td>Management</td>
<td></td>
</tr>
<tr>
<td><strong>Select one course from the following list:</strong></td>
<td>3-4</td>
</tr>
<tr>
<td>MGT 301 Principles of Management</td>
<td>3</td>
</tr>
<tr>
<td>GLB 303 Relationship Management</td>
<td>3</td>
</tr>
<tr>
<td>HRM 410 Domestic and Global Human Resources Management</td>
<td>4</td>
</tr>
<tr>
<td><strong>Total upper division business core</strong></td>
<td><strong>19-20</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Accounting core</th>
<th>Semester Hours</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACC 326 External Financial Reporting I</td>
<td>3</td>
</tr>
<tr>
<td>ACC 327 External Financial Reporting II</td>
<td>3</td>
</tr>
<tr>
<td>ACC 336 Cost Management and Control</td>
<td>3</td>
</tr>
<tr>
<td>ACC 356 Income Tax Accounting</td>
<td>3</td>
</tr>
<tr>
<td>ACC 361 Accounting Technology</td>
<td>3</td>
</tr>
<tr>
<td><strong>Total accounting core</strong></td>
<td><strong>15</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Career focus</th>
<th>Semester Hours</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACC 426 Advanced Reporting:</td>
<td></td>
</tr>
<tr>
<td>Consolidation, International, and Not-for-Profit Topics (L)</td>
<td>3</td>
</tr>
<tr>
<td>ACC 436 Advanced Topics in Cost Management (L)</td>
<td>3</td>
</tr>
<tr>
<td>ACC 456 Advanced Taxation (L)</td>
<td>3</td>
</tr>
<tr>
<td>ACC 476 Internal Auditing (L)</td>
<td>3</td>
</tr>
<tr>
<td>ACC 477 Internal Auditing (L)</td>
<td>3</td>
</tr>
<tr>
<td>ACC 478 Governmental and Not-for-Profit Accounting (L)</td>
<td>3</td>
</tr>
<tr>
<td>ACC 484 Accounting Internship (L)</td>
<td>3</td>
</tr>
<tr>
<td><strong>Total career focus</strong></td>
<td><strong>6-9</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>General Studies requirements</th>
<th>Semester Hours</th>
</tr>
</thead>
<tbody>
<tr>
<td>ENG 315 Writing for the Professions (L)</td>
<td>3</td>
</tr>
<tr>
<td>PHI 306 Applied Ethics (HU) or PHI 360 Business and Professional Ethics (HU)</td>
<td>3</td>
</tr>
<tr>
<td>COM 100 Introduction to</td>
<td></td>
</tr>
<tr>
<td>Human Communication (SB) or</td>
<td>3</td>
</tr>
<tr>
<td>COM 230 Small Group Communication* (SB)</td>
<td>3</td>
</tr>
<tr>
<td>COM 259 Communication in Business and the Professions*</td>
<td>3</td>
</tr>
</tbody>
</table>

Select one course from the General Studies curriculums.

Courses to be approved by a business advisor, having subject matter in political science, government, or business and society.

<table>
<thead>
<tr>
<th>Specified General Studies</th>
<th>Semester Hours</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td><strong>15</strong></td>
</tr>
</tbody>
</table>

**Total Major Requirements**  
58-59

*Complete this ASU Main course or transfer equivalent.

**Academic good standing.** Accountancy majors must receive grades of “C” or better in the required upper division accounting courses to be in good standing. If an Accountancy major receives a grade below “C” in any required course, this course must be repeated before any other upper division accounting course can be taken. If a second grade below “C” is received in an upper division accounting course already taken, the student is no longer eligible to take additional upper division accounting courses.
Nature of program
The Postbaccalaureate Certificate in Accountancy is a flexible 30 semester hour program available exclusively at ASU West. The program is designed for students already possessing an undergraduate degree. The undergraduate degree may be in any field, business related or not.

The certificate program is particularly useful for persons seeking a career change to accounting or upgrading existing accounting skills. The program involves undergraduate course work in accounting and related fields and prepares a student to sit for the Certified Public Accountant (CPA) examination or other professional accounting certification such as the Certified Management Accountant (CMA) or Certified Internal Auditor (CIA).

The curriculum is designed to provide students with a solid foundation, teaching students the technical accounting expertise they need while learning the communication, analytical, and interpersonal skills necessary to succeed in today’s business world. Classes are conveniently offered during day and evening hours. Students also have the opportunity to receive work experience through internship programs with local firms and governmental agencies. Students who complete the Certificate are highly sought after by employers because of their real-world work experience and superior communication skills.

Admission
To be admitted to the Postbaccalaureate Certificate in Accountancy program, an individual must:

1. possess a four-year baccalaureate degree from an accredited college or university;
2. be admitted to ASU West as a non-degree graduate student; and
3. have completed the prerequisite Business core with a minimum GPA of 2.50 and a grade of “C” or better in each course:
   a. Financial and Managerial Accounting (6 hours)
   b. Microeconomics and Macroeconomics (6 hours)
   c. Finite Mathematics (3 hours)
   d. Statistical Analysis (3 hours)
   e. Computers in Business (3 hours)

Program requirements

<table>
<thead>
<tr>
<th>Semester Hours</th>
<th>Accounting core</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACC 326</td>
<td>External Financial Reporting I</td>
</tr>
<tr>
<td>ACC 327</td>
<td>External Financial Reporting II</td>
</tr>
<tr>
<td>ACC 336</td>
<td>Cost Management and Control</td>
</tr>
<tr>
<td>ACC 346</td>
<td>Information Systems Management</td>
</tr>
<tr>
<td>ACC 356</td>
<td>Income Tax Accounting</td>
</tr>
<tr>
<td>ACC 361</td>
<td>Accounting Technology</td>
</tr>
</tbody>
</table>

Career focus
Select two courses from the following list: 6
ACC 426 Advanced Reporting: Consolidation, International, and Not-for-Profit Topics (3)
ACC 436 Advanced Topics in Cost Management (3)
ACC 456 Advanced Taxation (3)
ACC 476 External Auditing (3)
ACC 477 Internal Auditing (3)
ACC 478 Governmental and Not-for-Profit Accounting (3)
ACC 484 Accounting Internship (3)

One career focus course may be selected from the following list: (0-3)
FIN 410 Investments (3)
FIN 411 International Finance (3)
FIN 412 Financial Management (3)
LES 306 Business Law (3)

Business electives 6-7
Select two courses from the following list:
FIN 301 Fundamentals of Finance (3)
MKT 301 Fundamentals of Marketing (3)
OPM 301 Operations Management (3)
Management (maximum of one)
MGT 301 Principles of Management (3)
GLB 303 Relationship Management (3)
HRM 410 Domestic and Global Human Resources Management (4)

Total 30
Students admitted to the Postbaccalaureate Certificate in Accountancy program are permitted to enroll in courses other than those listed above only with the written permission of the Accountancy director.

At least 21 of the upper division credits for the certificate and at least 18 of the upper division credits in accounting must be taken in residence at ASU West. Candidates must achieve a grade of “C” or better in each course presented for the Postbaccalaureate Certificate.

**Postbaccalaureate Certificate in Professional Accountancy**

**Nature of program**
The Postbaccalaureate Certificate for Professional Accountancy is designed for students who have earned a Bachelor of Science in Accountancy and need additional college coursework to meet the educational requirements for Certified Public Accountant (CPA) licensure in the State of Arizona. Upon completion of the Postbaccalaureate Certificate in Professional Accountancy, students will have met the 150-hour requirement for CPA certification in Arizona that takes effect June 30, 2004.

**Admission**
To be admitted to the Postbaccalaureate Certificate in Professional Accountancy program, an individual must possess a four-year baccalaureate degree in Accountancy from ASU West or the equivalent from another regionally accredited university or college with a minimum of 120 semester hours.

**Program requirements**
In consultation with a program advisor, students will design individualized programs of study that will enable them to meet the educational requirements for certification as Certified Public Accountants of the State of Arizona. Certificates will be earned by students who have completed at least 150 semester hours of college-level coursework including at least 36 semester hours of accounting courses, of which at least 30 semester hours must be upper division, and 30 semester hours of related business courses acceptable for certification. All course work presented for the certificate must be completed with a minimum grade of “C” and be earned at regionally accredited universities or colleges. At least 18 semester hours must be taken in residence at ASU West.

**Academic good standing.** Postbaccalaureate Certificate students must receive grades of “C” or better in the required upper division accounting courses to be in good standing. If a Postbaccalaureate Certificate student receives a grade below “C” in any required course, this course must be repeated before any other upper division accounting course can be taken. If a second grade below “C” is received in an upper division accounting course already taken, the student is no longer eligible to take additional upper division accounting courses.
**Nature of program**
The Global Business degree program establishes the foundation for understanding the entire business enterprise operating in a global economy. The program emphasizes real-world skills, such as conflict management, team building, diversity awareness, and problem solving, by integrating innovative courses into its curriculum.

The Global Business curriculum is comprised of a global business core, a business concentration, and focused liberal studies courses. The core courses integrate concepts to develop the understanding of how businesses operate and how to make decisions in the world marketplace.

Each student’s degree program includes courses in a specialized area of interest in business. The focused liberal studies courses are directly linked to global awareness, understanding diverse customers and markets, communication, and problem solving skills.

**Career outlook**
The Global Business major is designed for students seeking careers in a variety of domestic business organizations as well as those focused on worldwide business activity. Opportunities for graduates exist with both large and small employers. Most career-related positions tend to be in private firms, followed by government agencies, and by non-profit organizations. In addition, the degree program’s emphasis on the analysis of business environments and related business practices and issues serves as an excellent foundation for graduate study in business and for the study of law.

**Major requirements**

<table>
<thead>
<tr>
<th>Semester</th>
<th>Hours</th>
</tr>
</thead>
<tbody>
<tr>
<td>Upper division business core.</td>
<td></td>
</tr>
<tr>
<td>ACC 346 Information Systems Management</td>
<td>3</td>
</tr>
<tr>
<td>FIN 301 Fundamentals of Finance</td>
<td>3</td>
</tr>
<tr>
<td>MGT 301 Principles of Management</td>
<td>3</td>
</tr>
<tr>
<td>MKT 301 Fundamentals of Marketing</td>
<td>3</td>
</tr>
<tr>
<td>OPM 301 Operations Management</td>
<td>3</td>
</tr>
<tr>
<td>GLB 301 Business in the Global Environment (G)</td>
<td>4</td>
</tr>
<tr>
<td>GLB 302 Culture and Diversity Management</td>
<td>3</td>
</tr>
<tr>
<td>GLB 303 Relationship Management</td>
<td>3</td>
</tr>
<tr>
<td>GLB 401 Global Business Integration (L)</td>
<td>4</td>
</tr>
<tr>
<td>Business Elective</td>
<td>4</td>
</tr>
<tr>
<td>Total core</td>
<td>33</td>
</tr>
</tbody>
</table>

**Focused liberal studies.**
Select 15 upper division semester hours from the following areas:

**Ethics (Choose one)**

- PHI 306 Applied Ethics (HU) | 3
- PHI 360 Business and Professional Ethics (HU) | 3

**Creativity (Choose one)**

- COM 422 Argumentation, Critical Reasoning, and Public Communication (L) | 3
- IAP 331 Performance, Acting, and the Individual | 3
- IAP 335 Vocalization and Movement | 3
- IAP 352 Seeing and Drawing | 3
- IAP 442 Movement and Music | 3

**Perspectives on American culture (Choose one)**

- AMS 311 American Systems (H) | 3
- AMS 321 American Cultures (SB, H) | 3
- AMS 330 Introduction to American Lives (HU) | 3
- SOC 352 Social Change (SB, G, H) | 3

**Global/regional studies (Choose two)**

- HIS 356 Europe and the World II (G, H) | 3
- HIS 394 ST: Japan | 3
- HIS 394 ST: Modern Mexico, or | |
- HIS 423 Mexico (SB, H) | 3
- LSC 330 Pollution vs. Protection: Counting the Cost (G) | 3
- POL 454 Mexico: Politics, Economy, Cultures (SB, G) | 3
- POL 486 Global Political Economy (SB, G) | 3
- WST 487 Gender and International Development (SB, G) | 3

**Total focused liberal studies** | 15
Concentrations. Each student’s degree program will include one of the following areas of concentration: Financial Management, Human Resources Management, Information Systems Management, International Studies, or Marketing. Each concentration consists of 12 semester hours.

Honors thesis. With the approval of the thesis advisor, honors students may substitute the Honors Thesis for one course in the concentration.

Financial Management Concentration
The objective of the Financial Management Concentration is to prepare students to enter a career in corporate finance. The graduating student should have an in-depth understanding of both the quantitative and qualitative aspects of analytic tools used to make financial management decisions such as forecasting, planning, and capital budgeting. The student should understand both the domestic and global environment in which the financial manager makes decisions, and the nature and use of various securities available to provide financing for the firm.

The Financial Management Concentration consists of four required courses as follows:

<table>
<thead>
<tr>
<th>Semester</th>
<th>Hours</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACC 326</td>
<td>External Financial Reporting I or ACC 410 Contemporary Financial Reporting</td>
</tr>
<tr>
<td>FIN 410</td>
<td>Investments</td>
</tr>
<tr>
<td>FIN 411</td>
<td>International Finance</td>
</tr>
<tr>
<td>FIN 412</td>
<td>Financial Management</td>
</tr>
</tbody>
</table>

Human Resources Management Concentration
The Human Resources Management Concentration provides students with broad exposure to the principles and practices of managing human resources in profit-seeking as well as not-for-profit organizations. The concentration is designed for those students who wish to acquire the skills necessary for beginning a career in human resources management or for general management positions requiring knowledge of the management of human resources.

The Human Resources Management Concentration consists of HRM 410 and two of the remaining three courses:

<table>
<thead>
<tr>
<th>Semester</th>
<th>Hours</th>
</tr>
</thead>
<tbody>
<tr>
<td>HRM 410</td>
<td>Domestic and Global Human Resources Management</td>
</tr>
<tr>
<td>HRM 411</td>
<td>Reward Systems and Compensation</td>
</tr>
<tr>
<td>HRM 412</td>
<td>Staffing and Development</td>
</tr>
<tr>
<td>HRM 494</td>
<td>Special Topics in HRM</td>
</tr>
</tbody>
</table>

HRM 410 Domestic and Global Human Resources Management
HRM 411 Reward Systems and Compensation
HRM 412 Staffing and Development
HRM 494 Special Topics in HRM
**Information Systems Management Concentration**

The Information Systems Management Concentration focuses on how information technology can be used, designed, and managed to support effective decision-making. Students are first introduced to the underlying technologies. The subject matter then expands to include the analysis, design, implementation, and evaluation of systems as well as the managerial, organizational, and social implications of information systems use.

The Information Systems Management Concentration will consist of three required courses as follows:

<table>
<thead>
<tr>
<th>Semester Hours</th>
<th>ISM 410 Client/Server Systems</th>
<th>4</th>
</tr>
</thead>
<tbody>
<tr>
<td>Semester Hours</td>
<td>ISM 411 Distributed Client Development and Deployment</td>
<td>4</td>
</tr>
<tr>
<td>Semester Hours</td>
<td>ISM 412 Managing the Information System Resource</td>
<td>4</td>
</tr>
</tbody>
</table>

**International Studies Concentration**

The International Studies Concentration is designed to prepare graduates to help their firms compete in the increasingly borderless business environment. The courses are designed to deepen understanding of how international operations affect key functional activities within the firm. The concentration also exposes students to current thinking on issues of international competitiveness at the national, industry, and organizational levels. Furthermore, students are able to gain a greater understanding of a specific geographic region of interest to them.

The International Studies Concentration consists of the following:

<table>
<thead>
<tr>
<th>Semester Hours</th>
<th>FIN 411 International Finance</th>
<th>3</th>
</tr>
</thead>
<tbody>
<tr>
<td>Semester Hours</td>
<td>GLB 411 Global Competitiveness</td>
<td>4</td>
</tr>
<tr>
<td>Semester Hours</td>
<td>MKT 414 Global Strategic Marketing</td>
<td>4</td>
</tr>
<tr>
<td>Semester Hours</td>
<td>GLB 499 Individualized Instruction</td>
<td>1</td>
</tr>
</tbody>
</table>

**Marketing Concentration**

Study in the field of marketing involves analysis of how organizations design, distribute, price, and promote products and services that satisfy customer needs as well as meet organizational objectives. Marketing students prepare for careers in general marketing management, brand management, advertising, marketing research, international marketing, distribution and retailing, and selling and sales management.

The Marketing Concentration consists of three required courses as follows:

<table>
<thead>
<tr>
<th>Semester Hours</th>
<th>MKT 410 Consumer Behavior</th>
<th>4</th>
</tr>
</thead>
<tbody>
<tr>
<td>Semester Hours</td>
<td>MKT 413 Marketing Research Concepts and Practice</td>
<td>4</td>
</tr>
<tr>
<td>Semester Hours</td>
<td>MKT 414 Global Strategic Marketing</td>
<td>4</td>
</tr>
</tbody>
</table>
Nature of program

The Master of Business Administration degree is designed for those who seek a broad, integrated program with an opportunity to prepare for leadership roles in business in the new century.

Skills emphasized are:

Technical - accounting, economics, finance, information technology, quantitative analysis, and research.

Managerial - leadership, change, communication, creativity, interpersonal, political and professional behavior.

Analytical - conceptualization, critical thinking, decision making, and problem solving.

All M.B.A. programs at ASU West are professionally accredited by the AACSB International–The Association to Advance Collegiate Schools of Business, the nation’s leading accreditation agency for business schools. Rigorous entrance standards assure that all students are academically and professionally prepared for the demanding intellectual experience and the pace of each program. Our dynamic faculty members are Ph.D. qualified as well as nationally and internationally recognized for their teaching, research, and business credentials.

The pMBA. This evening (p.m.) program is designed for individuals who seek to expand their career opportunities and to move into leadership roles in organizations. Offered on-campus at night, it is flexible to accommodate the needs of working professionals and can be completed on a part-time basis in three years or on a full-time basis in two years. Students have the opportunity to interact with a wide variety of other students to hone their skills in coping with change. Students whose jobs and/or personal situations make it difficult to commit to a program that requires attendance every term find this delivery option particularly appealing.

The ScottsdaleMBA. This program is offered to any qualified student, but is taught at locations in the Scottsdale Airpark area for the convenience of those living and working near there. This program is a lock-step evening and weekend, cohort program in which a fixed group of students take one course at a time together, moving through the program at the same pace. This enables the students to get to know one another very well as they progress through the program. They complete the program in a little over two years. The experienced management professionals in this program come from a variety of organizations and, therefore, share a wider variety of experiences and reactions with one another as they analyze organization problems and opportunities.

The connectMBA. Using our newest deliver option, this program connects students and faculty through face-to-face interaction every sixth weekend with the ease of access provided by electronic communication. Students spend two full days on campus during the weekend component and then work at their own pace from anywhere in the world for the remainder of each course. The program is a lock-step, cohort program in which a fixed group of students take two courses at a time, moving through the program at the same pace. This enables the students to get to
know one another very well as they progress through the program. They complete the program in less than two years.

**The CorporateMBA.** This program is offered to sponsoring corporations for their employees and is taught at the corporation’s site. This enables experienced management professionals from the corporation to more openly share information and experiences in their analyses of problems and opportunities specific to that corporation. The program is a lock-step, cohort program in which a set group of students take one course at a time together moving through the program at the same pace. This enables the students to get to know one another very well as they progress through the program. They complete the program in just less than two years.

**Career outlook**
Graduates of the Master of Business Administration program are finding steady demand for their skills in a rapidly changing economy. The M.B.A. degree gives individuals an edge in our competitive global business environment.

ASU West graduates are working in leadership positions in many large multi-national corporations, local companies, and leading nonprofit organizations.

**Admission**
Students who have strong academic backgrounds, good GMAT scores, and demonstrated leadership potential are model candidates for the M.B.A. program. Admission to the graduate program in business is open to:

1. holders of baccalaureate, or higher, degrees from institutions accredited by a Council on Postsecondary Accreditation institutional accrediting agency; and

2. those who show high promise of success as demonstrated by previous schooling, experience, and testing.

**Application.** A transcript of all undergraduate and graduate work and, where applicable, TOEFL scores must be received by the Graduate Studies office at ASU West before an application can be considered. Letters of recommendation, a resume, GMAT scores, and a personal statement must be sent to the M.B.A. Program Office.

The application, application fee, and transcripts should be sent to:

Graduate Studies
Arizona State University West
P.O. Box 37100
Phoenix, AZ 85069-7100

The priority application deadlines are June 1 for the fall semester and November 1 for the spring semester. International students should apply by May 1 for fall semester and October 1 for spring semester.

All other information for admission processing should be sent to:

M.B.A. Program Office (FAB N150)
School of Management
Arizona State University West
P.O. Box 37100
Phoenix, AZ 85069-7100

**GPA and GMAT.** Admission is partly based on grade-point average (GPA) and Graduate Management Admission Test (GMAT) scores. The GMAT must be completed within five years of the date that the application is reviewed. Applications for this test may be obtained by writing or calling:

Graduate Management Admission Test (GMAT)
Educational Testing Service
Princeton, NJ 08541-6108
(609) 771-7330
www.gmat.com
International students. Students whose native language is not English and who have not completed a degree in a country whose native language is English are required to submit Test of English as a Foreign Language (TOEFL) scores prior to admission. For further information on the TOEFL contact: Educational Testing Service, Box CN6108, Princeton, New Jersey 08541-6108; phone (609) 771-7330.

Admission process. Each application for admission is reviewed and the grade point average, GMAT score, managerial experience, other work experience, letters of recommendation, personal statement, and the application itself are weighed in the decision to admit a student. All applicants are notified of their status as soon as possible after the deadline.

Program requirements
Prerequisites. Although there are no prerequisites to the School of Management M.B.A. program, students are expected to have strong mathematical skills, computer literacy, and good communication skills. Strong mathematical skills imply knowledge of basic calculus and some statistics. Computer literacy implies working knowledge of spreadsheet programs, word processing, e-mail, the Internet, and simple Windows commands. Most of the computer work in the M.B.A. program utilizes personal computers. Good communication skills imply the ability to write clearly and to prepare and deliver professional presentations. Students who are uncertain about the sufficiency of their knowledge level in any of these areas should meet with an M.B.A. program advisor.

Comprehensive examinations. All students must successfully complete the comprehensive requirement established by Graduate Studies for the M.B.A. degree. The comprehensive exam is integrated with MGT 589 Strategic Management. Students passing this course with a grade of “A” or “B” satisfy the comprehensive exam requirement.

Course requirements. The M.B.A. program of study includes courses designed to provide a foundation in business knowledge and skills. Many of these courses are prerequisites for classes to be taken in subsequent semesters.

Courses which build upon the business core outlined below are designed to focus on the further development of communication, decision-making, and problem-solving skills required of effective business leaders. Students also take 15 hours of focused courses, which are selected in consultation with the M.B.A. academic advisor.

The courses which comprise the M.B.A. program are as follows:

<table>
<thead>
<tr>
<th>Semester Hours</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACC 502 Corporate Financial Reporting 3</td>
</tr>
<tr>
<td>ACC 503 Managerial Accounting and Cost Control 3</td>
</tr>
<tr>
<td>CIS 502 Information Systems Concepts in Practice 3</td>
</tr>
<tr>
<td>ECN 502 Business Economics 3</td>
</tr>
<tr>
<td>FIN 502 Financial Decision Analysis 3</td>
</tr>
<tr>
<td>LES 579 Legal and Ethical Studies 3</td>
</tr>
<tr>
<td>MGT 502 Managing People and Organizations 3</td>
</tr>
<tr>
<td>MGT 589 Global Strategic Management 3</td>
</tr>
<tr>
<td>MKT 502 Strategic Marketing 3</td>
</tr>
<tr>
<td>OPM 502 Management of Operations Technology 3</td>
</tr>
<tr>
<td>QBA 502 Managerial Decision Making 3</td>
</tr>
<tr>
<td>Focused Courses 15</td>
</tr>
<tr>
<td>Total 48</td>
</tr>
</tbody>
</table>

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Waiver/transfer policy. A core course (numbered 502) may be waived on the basis of a transcript evaluation if the student has completed an undergraduate major or minor (at least 18 semester credit hours) in the functional area within the last five years with a grade of “B” or better at an AACSB International accredited institution. Students would then take advanced courses in the subject area to maintain the total of 48 credit hours. In addition, nine hours of graduate credit may be transferred from another AACSB International accredited program. Every student must complete a minimum of 48 credits, 39 of which must be completed in the School of Management.
Accountancy

ACC 230 Uses of Accounting Information I (3)
fall and spring only
Introduction to the uses of accounting information focusing on the evolution of the business cycle and how accounting information is used for internal and external purposes. Prerequisite: sophomore standing.

ACC 240 Uses of Accounting Information II (3)
fall and spring only
Introduction to the uses of accounting information focusing on the evolution of the business cycle and how accounting information is used for internal and external purposes. Prerequisites: a grade of “C” or better in ACC 230; sophomore standing.

ACC 250 Introductory Accounting Lab (1)
fall and spring only
Procedural details of accounting for the accumulation of information and generation of reports for internal and external users. Lab. Prerequisites: ACC 230; sophomore standing.

ACC 326 External Financial Reporting I (3)
fall and spring only
Theory, U.S. standards, and practice applicable to financial statements, revenue recognition, and assets. Prerequisite: 250 or equivalent.

ACC 327 External Financial Reporting II (3)
fall and spring only
Theory, U.S. standards, and practice applicable to equities, cash flow statement, earnings per share, leases, pensions, and other essential topics. Prerequisite: ACC 326.

ACC 336 Cost Management and Control (3)
fall and spring only
Concepts and principles for product costing, planning and control, and internal decision making. Prerequisite: previous course work in managerial accounting or permission of director.

ACC 346 Information Systems Management (3)
fall, spring, summer
Information requirements and transaction processing for integrated accounting systems emphasizing database systems analysis and design, controls, and computer processing. Prerequisite: previous course work in information systems or permission of director.

ACC 356 Income Tax Accounting (3)
fall and spring only
Public policy concepts and rules of federal income tax for all taxpayers. Individual tax returns and use of tax software. Prerequisite: previous course work in financial accounting or permission of director.

ACC 361 Accounting Technology (3)
fall and spring only
Use and understanding of a computerized accounting package and other software for accounting applications. Prerequisite: ACC 326, 336, 346.

ACC 410 Contemporary Financial Reporting (3)
fall and spring only
Topics covered are financial statements, roles and effects of accounting information in society, policy setting, managers’ choice of accounting techniques. Cannot be used for major credit in Accountancy. Prerequisite: FIN 301.

ACC 426 Advanced Reporting: Consolidation, International, and Not-for-Profit Topics (3)
fall and spring only
Consolidated financial statements, not-for-profit accounting, and international accounting standards and topics including foreign currency transactions and translation. Prerequisite: ACC 326.

ACC 436 Advanced Topics in Cost Management (3)
selected semesters
Issues in contemporary manufacturing environments. Topics include cost estimation, activity-based management, just-in-time inventories, budgeting, and variances. Prerequisite: ACC 336.

ACC 456 Advanced Taxation (3)
spring only
Advanced problems in business and fiduciary income tax. Formation, operation, and liquidation of corporations and partnerships. Use of research software. Prerequisite: ACC 356.

ACC 476 External Auditing (3)
fall and spring only
Theory and standards underlying the attestation process. Topics include evidence gathering, analysis, and reporting. Also, development of professional judgement skills. Prerequisites: ACC 327, 346.
ACC 477  Internal Auditing (3)
    spring only
Contemporary issues and practices of internal auditing. Standards and process of management/operation audits. Prerequisite: ACC 346.

ACC 478  Governmental and Not-for-Profit Accounting (3)
    selected semesters
Accounting and reporting systems for governmental entities, health-care organizations, colleges and universities, and other nonprofit organizations. Prerequisite: ACC 326.

ACC 484  Accounting Internship (3)
    fall, spring, summer
Undergraduate and postbaccalaureate students are eligible to apply for internship positions designed to provide experience in the areas of accounting, tax, and internal and external auditing. Placements are made in organizations throughout the metropolitan Phoenix area. Prerequisites: vary depending on the nature of the internship.

ACC 502  Corporate Financial Reporting (3)
    fall, spring, selected summers
Contemporary financial accounting and reporting systems with emphasis on the interpretation and evaluation of a company's external financial reports.

ACC 503  Managerial Accounting and Cost Control (3)
    fall, spring, selected summers
Managerial accounting concepts and procedures for internal reporting applied to the decision making activities of the professional managers. Prerequisite: ACC 502.

Economics

ECN 111  Macroeconomic Principles (3)
    fall and spring only
Basic macroeconomic analysis. Economic institutions and factors determining income levels, price levels, and employment levels. General studies: SB.

ECN 112  Microeconomic Principles (3)
    fall and spring only
Basic microeconomic analysis. Theory of exchange and production, including the theory of the firm. General studies: SB.

ECN 494  Special Topics (3)
    selected semesters
Current topics of interest in economics, i.e., managerial economics, microeconomic policy issues, etc. Prerequisite: instructor approval.

ECN 502  Business Economics (3)
    fall, spring, selected summers
Impact of the economic environment on business. Tools and techniques of economic analysis used in marketing, finance, and strategy.

Finance

FIN 301  Fundamentals of Finance (3)
    fall, spring, summer
Introduction to the basic concepts, principles and tools of financial management. Prerequisites: Managerial Accounting; ECN 112; QBA 221.

FIN 410  Investments (3)
    fall and spring only
Strategies and mechanics of investing in stocks, bonds, and derivatives. Topics include investment selection, portfolio management, financial markets and institutions. Prerequisite: FIN 301.

FIN 411  International Finance (3)
    fall and spring only
Explores the environmental challenges facing financial managers in global financial markets and develops tools and techniques to meet such challenges. Prerequisites: FIN 301; GLB 301.

FIN 412  Financial Management (3)
    fall and spring only
In-depth extension of core finance course. Typical topics include financial planning/control, risk and valuation, capital budgeting. Prerequisites: FIN 301 and completion or concurrent enrollment in ACC 326.

FIN 502  Financial Decision Analysis (3)
    fall, spring, selected summers
This course develops analytical techniques and financial theories used to make optimal decisions in a corporate setting. Prerequisites: ACC 502; ECN 502; QBA 502.

Business Administration

BUS 591  Seminar (3)
    selected semesters

Computer Information Systems

CIS 200  Computer Applications and Technology (3)
    Introduction to business information systems and the use of business application software. Prerequisite: MAT 117 or higher. General Studies: CS.

CIS 502  Information Systems Concepts in Practice (3)
    fall, spring, selected summers
Organizational, strategic, and technical issues of the management of information. Evaluation, design, and use information systems as competitive advantage.

CIS 591  Seminar (3)
    selected semesters
Global Business

GLB 300 Gateway to Global Business (3)
selected semesters
An overview of the domain of management, themes of the degree program, and the responsibilities of professional program business students. Prerequisite: ENG 101 (or 105). General studies: L.

GLB 301 Business in the Global Environment (4)
call and spring only
Discussion of multinational corporate strategy, structure, and operations and the social and economic factors affecting global business. General studies: G.

GLB 302 Culture and Diversity Management (3)
call and spring only
Develops an understanding of culture (individual, organizational, national, subcultural, transnational and global) and change and interaction applied to management decisions. Prerequisites: MGT 301.

GLB 303 Relationship Management (3)
call and spring only
Overviews types of relationships found in organizations, then trains students in the interpersonal skills necessary to manage those relationships effectively.

GLB 401 Global Business Integration (4)
call and spring only
Provides an integrative framework for global corporate strategic analysis and opportunities for integrated decision making in actual and simulated businesses. Prerequisites: all 300 level business core courses; GLB 302 and 303 may be taken concurrently; ENG 101 (or 105). General studies: L.

GLB 411 Global Competitiveness (4)
call and spring only
Discusses factors contributing to international competitive success of nation-states, national industries, and specific firms. Includes detailed analysis of actual firms. Prerequisite: GLB 301.

Human Resources Management

HRM 410 Domestic and Global Human Resources Management (4)
call and spring only
Understanding how human resources management contributes to individual and organizational effectiveness. Includes a research project.

HRM 411 Reward Systems and Compensation (4)
call and spring only
Understanding performance management including organizational strategies and objectives, reward systems, performance measurement, appraisal, counseling, promotion process. Industry-based project required. Prerequisite: MGT 301, HRM 410.

HRM 412 Staffing and Development (4)
call and spring only
An examination of recruiting, selection, training, orientation, and career development issues. Prerequisite: MGT 301, HRM 410.

Information Systems Management

ISM 301 Information Systems Management (3)
call and spring only
The study of how organizations gather and provide business information to facilitate effective managerial decision making.

ISM 410 Client/Server Systems (4)
call and spring only
Concepts and skills for developing client application software, emphasizing programming concepts, logic constructs, and user interface design issues. Prerequisite: ACC 346.

ISM 411 Distributed Client Development/Deployment (4)
call and spring only
Developing distributed client applications, including an emphasis on distributed design, security, workflow, and transaction definition. Prerequisite: ISM 410.

ISM 412 Managing the Information System Resource (4)
call and spring only
Theory and practice of managing the organization’s information system resources. Students complete a project as part of a multi-disciplinary team. Prerequisite: ISM 411.
Legal and Ethical Studies

LES 306 Business Law (3)
*spring only*
Legal and ethical aspects of contracts, sales, commercial paper, secured transactions, documents of title, letters of credit, and bank deposits and collections.

LES 579 Legal and Ethical Studies (3)
*fall, spring, selected summers*
Managerial decision making within the bounds of ethics, social responsibility, and legal and regulatory constraints. Course has strong international focus. Prerequisites: ECN 502; MGT 502; MKT 502, QBA 502.

Management

MGT 301 Principles of Management (3)
*fall and spring only*
Introduces the theoretical and practical foundations of organizations with a focus on individuals, groups, and organizational systems. Prerequisites: one course in Psychology (social and behavioral); one course in Sociology.

MGT 494 Special Topics (3)
*fall and spring only*
Chosen from topics in human resources, strategic management, and international management, including seminars in international management in Asia or Europe, etc.

MGT 502 Managing People and Organizations (3)
*fall, spring, selected summers*
Understanding the human side of organizations through management theories and applications. Developing knowledge and skills for successful management of self and others.

MGT 589 Global Strategic Management (3)
*fall, spring, selected summers*
The interaction among the strategic forces within a corporation with the competitive forces in the global environment from the perspective of the CEO. Prerequisites: ACC 503; FIN 502; LES 579; MGT 502; MKT 502; completion of at least 30 hours of program of study credits.

MKT 301 Fundamentals of Marketing (3)
*fall, spring, summer*
Examines the role and process of marketing within the society, economy, and business organization. Prerequisite: ECN 112.

MKT 410 Consumer Behavior (4)
*fall and spring only*
Application of social, cultural, and behavioral concepts for analyzing consumer behavior with implications for marketing strategy and marketing communication strategy. Prerequisite: MKT 301.

MKT 413 Marketing Research Concepts and Practice (4)
*fall and spring only*
Research techniques for collecting, analyzing, and interpreting marketing information. Includes design and completion of a client-sponsored, industry-based research project. Prerequisites: MKT 301; QBA 221.

MKT 414 Global Strategic Marketing (4)
*fall and spring only*
Examines marketing and marketing communication strategy development, and evaluation in the context of global markets and organizational objectives. Prerequisites: GLB 301; MKT 301.

MKT 502 Strategic Marketing (3)
*fall, spring, selected summers*
Marketing concepts and philosophy and their importance to strategic decision making, general management, and organizational success; market and environmental analyses.

MKT 591 Seminar (3)
*selected semesters*

MKT 593 Applied Project (3)
*selected semesters*
Operations and Production Management

OPM 301 Operations Management (3)
*fall and spring only*
Introduction to the management of service and manufacturing conversion processes with emphases on quality management and computer applications. Prerequisites: Managerial Accounting; ECN 112; QBA 221.

OPM 502 Management of Operations Technology (3)
*fall, spring, selected summer*
Design, control, and improvement of operations technology. Concepts and modeling tools required for strategic decisions in manufacturing and service operations. Prerequisites: QBA 502.

OPM 591 Seminar (3)
*selected semesters*

Quantitative Business Analysis

QBA 221 Statistical Analysis (3)
*fall and spring only*

QBA 502 Managerial Decision Making (3)
*fall, spring, selected summers*
Fundamentals of qualitative and quantitative analysis to aid management decision making in a competitive and uncertain environment. Prerequisites: MAT 210 or equivalent; general computer proficiency in Microsoft Excel.

QBA 591 Seminar (3)
*selected semesters*

Omnibus courses: See pages 55-56 for omnibus courses that may be offered.