

MASTER OF SCI IN ACCOUNTING (MSA)

MSA 600 Managerial Economics (3 Credits)

This course surveys micro- and macroeconomic principles, with an emphasis on strategic applications. Microeconomics topics covered include demand and supply elasticities, firm cost structure, market structure, and pricing. Macroeconomics topics covered include national income accounting, national income, employment, and price level determination, and fiscal and monetary policy.

Department: Business, Management Leaders

Pre-Requisites: None

Co-Requisites: None

Fees: None

MSA 601 Strategic Human Resource Management (3 Credits)

The way we manage the people in our organizations needs to be aligned with our business strategies. The means for this alignment is human resource strategy – a directional plan for managing human resources that addresses important people-related business issues. The purpose of this course is to examine how managers may implement more effectively the people-intensive strategies that are rapidly becoming as primary source of competitive advantage. Only by addressing human resource issues in the context of overall strategic management will managers and human resource staff together achieve the results needed to sustain and develop a business.

Department: Business, Management Leaders

Pre-Requisites: None

Co-Requisites: None

Fees: None

MSA 602 Organizational Behavior and Development (3 Credits)

The objective of this course is to provide a broad survey of the fields of organizational behavior on three distinct levels of analysis – individuals, groups and organizations. Specific topics to be examined from these three perspectives include, but are not limited to: motivation, job design, leadership, diversity, organizational design, communication, secession-making, conflict management, power, innovation and the work environment. Special attention will be given to the most common organizational development methods used in solving managerial and organizational problems. The course examines such intervention strategies as team building, team skills training, survey feedback, sensitivity training, behavior modification, job enrichment, and management by objectives.

Department: Business, Management Leaders

Pre-Requisites: None

Co-Requisites: None

Fees: None

MSA 603 Quantative Methods (3 Credits)

This course presents an in-depth look at various quantitative analytical techniques encountered in analyzing managerial problems and making effective decisions. The major topics covered include linear programming, transportation, assignment, network models, project management, statistical approaches, and decision analysis. Application of these techniques in functional areas such as production, marketing, finance and accounting are covered.

Department: Business, Management Leaders

Pre-Requisites: MGT 302, ECO 260 and 261.

Co-Requisites: None

Fees: None

MSA 605 Financial Management (3 Credits)

This course develops the theoretical and practical uses of financial management principles, including the concepts of risk, return, and value. Areas of concentration include working capital management, capital budgeting, the cost of capital, and capital structure.

Department: Business, Management Leaders

Pre-Requisites: FNS %.

Co-Requisites: None

Fees: None

MSA 621 Strategic Operations Management (3 Credits)

In this course, techniques of managerial decision making are applied to problems in the management of production and operations in both manufacturing and service organizations. Quality management is emphasized throughout the course. The course emphasis is on people operating in teams for improved delivery of goods and services to customers. Topics covered include quality assurance and control, forecasting, aggregate planning, scheduling, inventory planning and control, facility location, and process and job design.

Department: Business, Management Leaders

Pre-Requisites: MSA 600 and 603.

Co-Requisites: None

Fees: None

MSA 623 Strategic Marketing (3 Credits)

This course presents the importance of the marketing function in the strategic management of the organization. Within the framework of the marketing discipline, students will learn how to ascertain customer needs and to strategically plan to fill those needs while serving an increasingly diverse population. Also considered in this course are issues such as environmentalism, consumerism, consumer lifestyle, and government regulation. As part of this course, students will identify actual consumer needs and devise a comprehensive strategic marketing plan.

Department: Business, Management Leaders

Pre-Requisites: None

Co-Requisites: None

Fees: None

MSA 630 Advanced Strategy (3 Credits)

The first of a two-course integrative capstone experience, this course will teach managers to think and act strategically. Emphasis will be placed on the creation of competitive advantage within a dynamic environment. A variety of analytical techniques will be discussed that will enable managers to thoroughly analyze the organization's environment in order to clearly identify its competitive advantage and how the organization will seek to utilize this advantage. Topics to be covered include various strategic management decision models, industry analysis, competitive position analysis, and the analysis, choice and implementation of strategic options. Case studies will be utilized as the primary method of familiarizing students with the strategic analysis process.

Department: Business, Management Leaders

Pre-Requisites: None

Co-Requisites: None

Fees: None

MSA 631 Integrative Case Studies (3 Credits)

A final capstone experience, this course is intended to provide a complete integration and application of previous coursework. The course consists of three parts: a series of case analysis discussions, a business simulation game in which student teams will compete with each other in a computer simulated business, and a final presentation. The final presentation is to be a significant portion of the grade in this course. For purposes of this presentation, student teams will do an extensive analysis of an existing business and report on their findings in both a written report to management and a full period oral presentation.

Department: Business, Management Leaders

Pre-Requisites: MSA 630.

Co-Requisites: None

Fees: None

MSA 632 Applied Accounting Research (3 Credits)

The research of accounting concepts and standards as they relate to corporate financial statements is the focus of this course. The research will be applied in analyzing complex accounting and contemporary reporting issues. Research methodologies are covered in conjunction with the latest in accounting information resources.

Department: Business, Management Leaders

Pre-Requisites: ACC 300, 410 and 430.

Co-Requisites: None

Fees: None

MSA 670 Accounting Theory and Research (3 Credits)

This course analyzes the theoretical foundations of accounting concepts as set forth in the Statements of Financial Accounting Concepts as developed by the Financial Accounting Standards Board (FASB). It is through these concepts that new standards are developed due to technological advances and business innovations. The research of accounting concepts and standards as they relate to corporate financial statements is used to identify existing regulations and explore pending changes currently under review. The research will be applied in analyzing complex accounting and contemporary reporting issues.

Department: Business, Management Leaders

Pre-Requisites: ACC 351.

Co-Requisites: None

Fees: None

MSA 671 Forensic Accounting (3 Credits)

This course explores various issues related to fraud committed by management. Topics covered include specific types of financial statement fraud, the role between management and various regulatory personnel, how the Sarbanes-Oxley Act changed the corporate governance process, fraudulent schemes related to asset misappropriations (inventory, overstatement of other assets, understatement of liabilities) and other types of fraud, including tax fraud.

Department: Business, Management Leaders

Pre-Requisites: None

Co-Requisites: None

Fees: None

MSA 672 Accounting Information Systems (3 Credits)

This course introduces the fundamentals of the accounting information system (AIS) and provides a practical application of accrual-basis accounting through the use of accounting software. This course will provide experience in integrated software designed to handle the general ledger, accounts payable, accounts receivable, financial statement analysis, fixed assets, sales order processing, inventory, and payroll, as well as an introduction to internal control procedures. The course focuses on the responsibilities of accountants as users and developers of information technology.

Department: Business, Management Leaders

Pre-Requisites: ACC 430.

Co-Requisites: None

Fees: None

MSA 673 Advanced Taxation (3 Credits)

Corporate income tax is the primary focus of this course in regard to filing requirements, options available in reporting income and regulatory compliance. Partnerships, limited liability companies and S corporations are examined as alternatives to the traditional corporate structure. Tax research utilizing the latest technology assists in developing effective tax planning strategies.

Department: Business, Management Leaders

Pre-Requisites: ACC 300.

Co-Requisites: None

Fees: None

MSA 674 Advanced Auditing (3 Credits)

This course focuses on the auditing practices performed by certified public accountants and incorporates key concepts tested in the Auditing & Attestation section of the CPA exam. Building on the understanding of audit theory and its application to the audit of financial statements, the course will provide understanding of professional standards, the audit process, advanced auditing techniques, and emerging topics facing auditors in public accounting. Concepts covered include attestation engagements and advanced accounting functions affecting businesses, including fraud risk and evaluation of internal controls, audit planning, sampling and reporting, as well as complex auditing judgments.

Department: Business, Management Leaders

Pre-Requisites: ACC 430.

Co-Requisites: None

Fees: None

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MSA 676 Tax Research, SALT, Estate & Gift Tax (3 Credits)

State and local taxes (SALT), estate and gift tax and estate and trust income taxes are all covered in this course. SALT issues include state income tax, sales tax, electronic commerce, property taxes, the Commerce Clause, intergovernmental immunity and cloud computing. Filing requirements and compliance for estates, gift giving and trusts are covered. Tax research utilizing the latest technology assists in developing effective tax planning strategies.

Department: Business, Management Leaders

Pre-Requisites: ACC 300.

Co-Requisites: None

Fees: None

MSA 677 Non-Profit and Government Accounting (3 Credits)

This course focuses on government, not-for-profit accounting practice, and the CPA exam. By emphasizing concepts over rules and regulations, the course encourages critical thinking and the application of the various methodologies. The course will cover state and local government, federal government, and not-for-profit organization accounting, financial reporting, and auditing. Ethics and professional standards, as well as communication and analytical skills, are developed. This course includes coverage of the relevant reporting standards and practices as outlined by the GASB, FASB, and AICPA.

Department: Business, Management Leaders

Pre-Requisites: ACC 351.

Co-Requisites: None

Fees: None

MSA 678 Internal Auditing (3 Credits)

The objective of this course is to provide an understanding of the conceptual foundations of internal auditing. The course will cover internal audit from a broad perspective that includes information technology, business processes, and accounting systems. Topics include internal auditing standards, risk assessment, governance, ethics, audit techniques, and emerging issues. The course will cover the design of business processes and the implementation of key control concepts and will use a case study approach that addresses tactical, strategic, systems, and operational areas. Business improvements in the effectiveness and efficiency of business processes and controls will be covered in the areas of operations, finance and technology.

Department: Business, Management Leaders

Pre-Requisites: ACC 430.

Co-Requisites: None

Fees: None

MSA 698 Special Topics In MSA (3 Credits)

Department: Business, Management Leaders

Pre-Requisites: None

Co-Requisites: None

Fees: None