Accounting

1. Change the following courses [Effective: Summer 2014]

   **Acct J415/J515 Advanced Financial Accounting & Reporting (3 cr)**
   In-depth coverage of selected topics in financial accounting designed to introduce students to applied research in the technical literature and enhance students’ ability to interpret and apply accounting standards promulgated by official standard setting entities. May include evening exams. Additional class meetings, projects, and/or assignments required for graduate credit.
   **Prereq:** Acct 315414 or Graduate Standing
   **Rationale:** The material in this course is at an advanced level that requires the information taught in Acct 414 or the maturity level of graduate students. Undergraduate students who took Acct 414 and Acct 415 in the same semester have struggled in Acct 415, whereas graduate students have performed well.

   **Acct 585 Estate and Elder Planning (3 cr)**
   Gift and estate tax consequences on property transfer during life and at death, tax research, and estate planning, elder planning, and personal financial planning. May include evening exams. Recommended Preparation: Acct 484/584. (Spring only)
   **Prereq:** Acct 483
   **Rationale:** The material in this course has adapted to the needs of the accounting profession and reflect current practices and tax law.

   **Acct 590 Advanced Auditing Seminar (3 cr)**
   Independent auditor’s role, legal responsibilities, and code of conduct; concepts, standards, and methods in audit judgment formulation; includes statistical and other sampling methods and EDP auditing techniques. (Spring only)
   **Prereq:** Acct 492 and 570
   **Rationale:** Acct 570 is no longer a requirement in the Master of Accountancy program.

Business

1. Drop the following courses [Effective: Summer 2014]

   **EMBA 500 Master's Research and Thesis (1-10 cr, max 10)**
   Students enrolled in the EMBA program must take EMBA 500.
   **Rationale:** The EMBA program is a professional degree program rather than a research oriented master’s degree. No student in the first five years of the program has pursued a thesis option, and we no longer offer students that choice, so we wish to drop it from the catalog. We are adding EMBA 599 for students who might want to do non-thesis research.

   **EMBA 506 Research Seminar (cr arr)**
   **Recommended Equivalent Course:** EMBA 599
   **Rationale:** The EMBA program is a professional degree program rather than a research oriented master’s degree. We have not offered this research seminar in the first five years of the program, and no student has asked for it, so we would like to remove it from the catalog. We are adding EMBA 599 for students who might want to do research.

   **EMBA 508 Decision-Making and Critical Thinking (1 cr)**
   Theory and practice of decision making in complex environments.
   **Coreq:** EMBA 507 and EMBA 509
   **Recommended Equivalent Course:** EMBA 535
   **Rationale:** The content of this course was folded into the 3 credit EMBA 535 Decision Analysis course so we no longer need this original 1 credit course.

   **EMBA 515 External Analysis (1 cr)**
   Examination of the economic, legal, and competitive factors influencing leadership and firm performance.
   **Coreq:** EMBA 512, EMBA 514, and EMBA 516
Recommended Equivalent Course: EMBA 512

Rationale: Several years ago this course was merged into EMBA 512 and EMBA 512 was expanded from 2 credits to 3 credits. At the time we did that, we did not drop EMBA 515 from the catalog. We have now determined that the 512 course is sufficient and we wish to drop the old, 1 credit EMBA 515 from the catalog.

2. Add the following course [Effective: Summer 2014]

   EMBA 599  (s) Non-thesis Master’s Research (1-3 cr, max 6)
   Research not directly related to a thesis or dissertation.
   Prereq: Permission

   Recommended Equivalent Course: EMBA 506

   Rationale: We dropped EMBA 500 from our course selection as our students do not do research leading to a thesis. Occasionally our students do want to undertake research of a more limited scope under the direction of a faculty member, and the addition of 599 provides a vehicle for this to occur.

3. Change the following course [Effective: Summer 2014]

   EMBA 509  Introduction to Team Building & Group Dynamics (1-3 cr)
   Design and development of work groups and teams; influences, issues, and problems affecting team productivity.
   Coreq: EMBA 507 and EMBA 508

   Rationale: The change in title of this course better reflects its content and how it is taught. We are also dropping both the coreqs for the course. Neither of these coreqs are taught anymore (one is not even in the catalog, and we are removing the other from the catalog). As described in the catalog already, The EMBA is “a lock-step model where students admitted into a class (cohort) begin the program at the same point, take the same sequence of courses throughout the two-year program, and graduate at the same point.” Because this is indicated in the catalog and we work with students on how their courses are sequenced, we have determined that showing coreqs (which were basically the other courses to be scheduled in the same semester) is unnecessary and limits scheduling flexibility.

   EMBA 510  Summer Integrative Experience (3 cr)
   Participation in an integrative project of the students own design in consultation with faculty. Possible topics include international study and exchange, social marketing, community outreach, and research writing for publication.
   Prereq: EMBA 521, EMBA 523, EMBA 524 and EMBA 525

   Rationale: We are dropping the coreqs for the course because they are unnecessary. They were included in the original description to show that the courses could not be taken in a piecemeal fashion in the program more than necessary complementary content. As described in the catalog already, the EMBA is “a lock-step model where students admitted into a class (cohort) begin the program at the same point, take the same sequence of courses throughout the two-year program, and graduate at the same point.” Because this is indicated in the catalog and we work with students on how their courses are sequenced, we have determined that showing courses typically scheduled in the same semester as coreqs is unnecessary in most cases and limits scheduling flexibility.

   EMBA 512  The External Context of Business (3 cr)
   Examines the economic, social, technological, legal, and competitive environment of business, with emphasis on the interfaces between business, society, and the natural environment and the challenges and opportunities these interfaces create.
   Coreq: EMBA 514

   Rationale: We are dropping the coreq for the course because it is unnecessary. It was included in the original description to show that the program could not be taken in a piecemeal fashion more than to show necessary complementary content to take the course. As described in the catalog already, the EMBA is “a lock-step model where students admitted into a class (cohort) begin the program at the same point, take the same sequence of courses throughout the two-year program, and graduate at the same point.” Because this is indicated in the catalog and we work with students on how their courses are sequenced, we have determined that showing courses typically scheduled in the same semester as coreqs is unnecessary and limits scheduling flexibility.

   EMBA 514  Financial Reporting and Financial Management (4 cr)
   Introduction to financial accounting, financial statement analysis, and capital budgeting. Employs the tools of accounting and finance to help managers make short-term and long-term decisions. Topics include the role of financial reporting, analysis and auditing in the capital markets, long-term financing through capital structure management, and working capital management.
   Prereq: EMBA 515, EMBA 508 and EMBA 509
   Coreq: EMBA 512

   Rationale: We are dropping both the prereqs and coreq for the course because they are unnecessary. They were included in the original description to show course sequencing in the program more than necessary background content to take the course. As described in the catalog already, the EMBA is “a lock-step model where students admitted into a class (cohort) begin the program at the same point, take the same sequence of courses throughout the two-year program, and graduate at the same point.” Because
this is indicated in the catalog and we work with students on how their courses are sequenced, we have determined that showing courses which were taken in the previous semester as prereqs and courses typically scheduled in the same semester as coreqs is unnecessary in most cases and limits scheduling flexibility.

**EMBA 516 Strategic Business Communication (1 cr)**
Delivery of strategic messages to internal and external audiences; cross-cultural communication.

**Prereq:** EMBA 508, and EMBA 509

**Coreq:** EMBA 512, EMBA 514, and EMBA 515

Rationale: We are dropping both the prereqs and coreqs for the course because they are unnecessary. They were included in the original description to show course sequencing in the program more than necessary background content to take the course. As described in the catalog already, the EMBA is “a lock-step model where students admitted into a class (cohort) begin the program at the same point, take the same sequence of courses throughout the two-year program, and graduate at the same point.” Because this is indicated in the catalog and we work with students on how their courses are sequenced, we have determined that showing courses which were taken in the previous semester as prereqs and courses typically scheduled in the same semester as coreqs is unnecessary in most cases and limits scheduling flexibility.

**EMBA 517 Ethical Leadership (1 cr)**
Examines the foundations of business ethics, and the challenges of ethical decision making and leadership in an environment of globalization and change.

**Coreq:** EMBA 509 and EMBA 516

Rationale: We are dropping the coreqs for the course because they are unnecessary. They were included in the original description to show that the program could not be taken in a piecemeal fashion more than to show necessary complementary content. As described in the catalog already, the EMBA is “a lock-step model where students admitted into a class (cohort) begin the program at the same point, take the same sequence of courses throughout the two-year program, and graduate at the same point.” Because this is indicated in the catalog and we work with students on how their courses are sequenced, we have determined that showing courses which were taken in the previous semester as prereqs and courses typically scheduled in the same semester as coreqs is unnecessary in most cases and limits scheduling flexibility.

**EMBA 521 Strategy Formulation and Execution (2 cr)**
Formulation and implementation of competitive strategies to identify, build and leverage core competencies in an uncertain, competitive, and ambiguous environment. Emphasizes assessing the alignment of strategy with action throughout the organization, as well as strengthening linkages through business process design and measurement.

**Prereq:** EMBA 512, and EMBA 514

**Coreq:** EMBA 533, EMBA 524, EMBA 526, and EMBA 526

Rationale: We are dropping one of the prereqs and all of the coreqs for the course because they are unnecessary. They were included in the original description to show course sequencing and lock-step nature of the program more than necessary background content to take the course. As described in the catalog already, the EMBA is “a lock-step model where students admitted into a class (cohort) begin the program at the same point, take the same sequence of courses throughout the two-year program, and graduate at the same point.” Because this is indicated in the catalog and we work with students on how their courses are sequenced, we have determined that showing courses which were taken in the previous semester as prereqs and courses typically scheduled in the same semester as coreqs is unnecessary in most cases and limits scheduling flexibility. We have also made the course description more concise.

**EMBA 522 Innovation and New Product Development (3 cr)**
Explores the framework management must create in order to promote innovation, including aspects of strategy, process, resources, organization and learning, and the gathering of expertise from every corner of the organization and beyond.

**Prereq:** EMBA 510, EMBA 517, EMBA 521, EMBA 533, EMBA 524, and EMBA 525

**Coreq:** EMBA 521, EMBA 524, and EMBA 526

Rationale: We are dropping both the prereqs and coreqs for the course because they are unnecessary. They were included in the original description to show course sequencing and the lock-step nature of the program more than necessary background content to take the course. As described in the catalog already, the EMBA is “a lock-step model where students admitted into a class (cohort) begin the program at the same point, take the same sequence of courses throughout the two-year program, and graduate at the same point.” Because this is indicated in the catalog and we work with students on how their courses are sequenced, we have determined that showing courses which were taken in the previous semester as prereqs and courses typically scheduled in the same semester as coreqs is unnecessary in most cases and limits scheduling flexibility.

**EMBA 524 Strategic Cost and Process Management (3 cr)**
This course examines the concepts and tools needed for systemically designing, evaluating, and improving business processes to better achieve organizational objectives and for understanding and managing the costs associated with these processes and the products and services resulting from them.

**Prereq:** EMBA 512, and EMBA 514

**Coreq:** EMBA 517, EMBA 521, EMBA 533, and EMBA 525

Rationale: We are dropping both the prereqs and coreqs for the course because they are unnecessary. They were included in the
EMBA 525 Managing Relationships to Influence Behavior (2 cr)
Principles of developing and maintaining exchange relationships. Application of the principles to the practice of managing relationships between the organization and two key stakeholder groups: employees and customers.

Prereq: EMBA 510 and EMBA 521
Coreq: EMBA 517, EMBA 521, EMBA 533, and EMBA 524

Rationale: We are dropping both the prereqs and coreqs for the course because they are unnecessary. They were included in the original description to show course sequencing and the lock-step nature of the program more than necessary background content to take the course. As described in the catalog already, the EMBA is "a lock-step model where students admitted into a class (cohort) begin the program at the same point, take the same sequence of courses throughout the two-year program, and graduate at the same point." Because this is indicated in the catalog and we work with students on how their courses are sequenced, we have determined that showing courses which were taken in the previous semester as prereqs and courses typically scheduled in the same semester as coreqs is unnecessary in most cases and limits scheduling flexibility.

EMBA 531 Mass Media and Crisis Communication (1 cr)
Mass media interviews and message strategies; risk and crisis communication.

Prereq: EMBA 516
Coreq: EMBA 533, EMBA 534, and EMBA 535

Rationale: We are dropping the coreqs for the course because they are unnecessary. They were included in the original description to show the lock-step nature of the program more than necessary complementary content. As described in the catalog already, the EMBA is "a lock-step model where students admitted into a class (cohort) begin the program at the same point, take the same sequence of courses throughout the two-year program, and graduate at the same point." Because this is indicated in the catalog and we work with students on how their courses are sequenced, we have determined that showing courses typically scheduled in the same semester as coreqs is unnecessary and limits scheduling flexibility. The EMBA 516 prereq is necessary and was retained.

EMBA 533 Launching New Products and Services (2 cr)
Investigates the process sequence for new product development from idea generation through to commercialization and how it fits into overall business strategy. Includes pro-forma analysis of a new product launch, financing and business investment analysis.

Prereq: EMBA 521, EMBA 522, EMBA 524, EMBA 526
Coreq: EMBA 531, EMBA 534, and EMBA 535

Rationale: We are dropping most of the prereqs and all of the coreqs for the course because they are unnecessary. They were included in the original description to show course sequencing and the lock-step nature of the program more than necessary background content to take the course. As described in the catalog already, the EMBA is "a lock-step model where students admitted into a class (cohort) begin the program at the same point, take the same sequence of courses throughout the two-year program, and graduate at the same point." Because this is indicated in the catalog and we work with students on how their courses are sequenced, we have determined that showing courses which were taken in the previous semester as prereqs and courses typically scheduled in the same semester as coreqs is unnecessary in most cases and limits scheduling flexibility. The retained EMBA 522 prereq is important preparation for taking this course.

EMBA 534 Managing and Leading Change (1-2 cr)
Examines how to lead transformational change and manage mid level organizational change through personal and project initiatives.

Prereq: EMBA 521, EMBA 523, EMBA 524, and EMBA 525
Coreq: EMBA 533 and EMBA 535

Rationale: We are dropping both the prereqs and coreqs for the course because they are unnecessary. They were included in the original description to show course sequencing and the lock-step nature of the program more than necessary background content to take the course. As described in the catalog already, the EMBA is "a lock-step model where students admitted into a class (cohort) begin the program at the same point, take the same sequence of courses throughout the two-year program, and graduate at the same point." Because this is indicated in the catalog and we work with students on how their courses are sequenced, we have determined that showing courses which were taken in the previous semester as prereqs and courses typically scheduled in the same semester as coreqs is unnecessary in most cases and limits scheduling flexibility. We have also changed the credits from 1 cr to 2 credits. This change was implemented a year ago when project management content was added to the course but somehow the change did not make it into the description in the catalog.

EMBA 535 Decision Analysis (3 cr)
Theory and practice of decision making under uncertainty and risk in individual and multi-person settings.

Prereq: EMBA 510, EMBA 521, EMBA 524, EMBA 533, and EMBA 525
Coreq: EMBA 534, EMBA 533, and EMBA 535
Rationale: We are dropping both the prereqs and coreqs for the course because they are unnecessary. They were included in the original description to show course sequencing and the lock-step nature of the program more than necessary background content to take the course. As described in the catalog already, the EMBA is “a lock-step model where students admitted into a class (cohort) begin the program at the same point, take the same sequence of courses throughout the two-year program, and graduate at the same point.” Because this is indicated in the catalog and we work with students on how their courses are sequenced, we have determined that showing courses which were taken in the previous semester as prereqs and courses typically scheduled in the same semester as coreqs is unnecessary in most cases and limits scheduling flexibility.

**EMBA 542 Negotiation and Conflict Management (2 cr)**
Theory and practice of negotiation and dispute resolution.
Prereq: EMBA 532, EMBA 534 and EMBA 535
Coreq: EMBA 543 and EMBA 544

Rationale: We are dropping one of the prereqs and all of the coreqs for the course because they are unnecessary. They were included in the original description to show course sequencing and the lock-step nature of the program more than necessary background content to take the course. As described in the catalog already, the EMBA is “a lock-step model where students admitted into a class (cohort) begin the program at the same point, take the same sequence of courses throughout the two-year program, and graduate at the same point.” Because this is indicated in the catalog and we work with students on how their courses are sequenced, we have determined that showing courses which were taken in the previous semester as prereqs and courses typically scheduled in the same semester as coreqs is unnecessary in most cases and limits scheduling flexibility. The retained EMBA 535 prereq is important preparation for taking this course.

**EMBA 543 Assessing to Improve Firm Performance (3 cr)**
Evaluation of organizational performance from multiple perspectives using quantitative and qualitative methods.
Prereq: EMBA 532, EMBA 534 and EMBA 535
Coreq: EMBA 542 and EMBA 544

Rationale: We are dropping both the prereqs and coreqs for the course because they are unnecessary. They were included in the original description to show course sequencing and the lock-step nature of the program more than necessary background content to take the course. As described in the catalog already, the EMBA is “a lock-step model where students admitted into a class (cohort) begin the program at the same point, take the same sequence of courses throughout the two-year program, and graduate at the same point.” Because this is indicated in the catalog and we work with students on how their courses are sequenced, we have determined that showing courses which were taken in the previous semester as prereqs and courses typically scheduled in the same semester as coreqs is unnecessary in most cases and limits scheduling flexibility.

**EMBA 544 Risk Management (3 cr)**
Review of the history, tools, and behavioral aspects of risk management. Introduction to the tools, models, and strategic aspects of risk management.
Prereq: EMBA 514, EMBA 532, EMBA 534 and EMBA 535
Coreq: EMBA 542 and EMBA 543

Rationale: The description has been changed to better reflect the course content. We are also dropping the current prereqs and all of the coreqs for the course because they are unnecessary. They were included in the original description to show course sequencing and the lock-step nature of the program more than necessary background content to take the course. As described in the catalog already, the EMBA is “a lock-step model where students admitted into a class (cohort) begin the program at the same point, take the same sequence of courses throughout the two-year program, and graduate at the same point.” Because this is indicated in the catalog and we work with students on how their courses are sequenced, we have determined that showing courses which were taken in the previous semester as prereqs and courses typically scheduled in the same semester as coreqs is unnecessary in most cases and limits scheduling flexibility. We have added EMBA 514 as a prereq as that course contains important preparation for taking this course.

**EMBA 545 Integrative Business Analysis (1-3 cr, max 3)**
All EMBA students must complete a project or business case designed in consultation with faculty prior to graduation. The purpose of the project or case is to integrate and synthesize topics learned in the EMBA program. Individual case analysis will be presented to a panel consisting of members from the EMBA faculty and EMBA Advisory Board.
Prereq: EMBA 508, EMBA 509, EMBA 510, EMBA 512, EMBA 514, EMBA 515, EMBA 516, EMBA 517, EMBA 521, EMBA 524, EMBA 525, EMBA 522, EMBA 533, and EMBA 534, and EMBA 535
Coreq: EMBA 542, EMBA 543, and EMBA 544

Rationale: We have increased our expectations of the integrative analysis that we expect from students in their second year of the program and have increased the number of credits associated with the class. We have made the credits variable to provide flexibility for students to work on this analysis either in one or across two semesters. We have adjusted the description, allowing that this analysis might take the form of either a project or the development and analysis of a business case. The prereqs have been adjusted to reflect the necessary completion of first year content prior to starting on a project designed to have students integrate that content. Several previous prereqs were dropped that are no longer included in the program requirements. Coreqs have been determined to not be necessary for students to begin work on this project or case.
EMBA 546  **Design Managing for Your Future** (1 cr)

A personal perspective on the lessons learned in the EMBA program and a plan on utilizing those lessons in the student's professional career.

**Prereq:** EMBA 508, EMBA 509, EMBA 510, EMBA 512, EMBA 514, EMBA 515, EMBA 516, EMBA 517, EMBA 521, EMBA 522, EMBA 524, EMBA 525, EMBA 533 EMBA 534, and EMBA 535

**Coreq:** EMBA 542, EMBA 543, and EMBA 544

Rationale: We have changed the title slightly to better reflect the objectives and content of the course. We are dropping both the prereqs and coreqs for the course. They were included in the original description to indicate that students should complete this course in their final semester. As described in the catalog already, the EMBA is “a lock-step model where students admitted into a class (cohort) begin the program at the same point, take the same sequence of courses throughout the two-year program, and graduate at the same point.” Because this is indicated in the catalog and we work with students on how their courses are sequenced, we determined that showing all of these courses was unnecessary and was more likely to miscommunicate the nature of the course to the student.